

# 2011

## Comprehensive Annual Financial Report

*For the year ended December 31, 2011*



# LAFOURCHE PARISH

*Dedicated to Feeding & Fueling America*

THIBODAUX, LA



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 01 2012

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



For The Year Ended  
December 31, 2011

The Lafourche Parish Government  
Thibodaux, Louisiana

Finance Department  
Ryan Friedlander, Director



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# Introductory Section







402 Green Street • P O Drawer 5548 • Thibodaux, LA 70302  
Thibodaux 985 446 8427 • Toll Free 800 834 8832 • Fax 985 446 3528  
Mathews 985 537 7603 • Toll Free 800 794 3160  
[www.lafourchegov.org](http://www.lafourchegov.org)

**Charlotte A. Randolph, Parish President**  
June 30, 2012

**Finance**

Honorable President, Council Members and Citizens  
Lafourche Parish, Louisiana

Ladies and Gentlemen

Pursuant to the Louisiana State Statutes and the Revised Home Rule Charter of the Parish of Lafourche, State of Louisiana (Home Rule Charter), I hereby issue the Comprehensive Annual Financial Report (CAFR) for the Lafourche Parish Government for the fiscal year ended December 31, 2011. The Finance Department of the Lafourche Parish Government prepared this report in accordance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB). This report satisfies Article VI, Section 7 of the Home Rule Charter which requires an annual financial and compliance audit of the financial statements of the Parish to include all funds and account groups representing the financial transactions of the Parish and all departments and offices. It also requires all political subdivisions of the Parish to submit their audit, compiled or reviewed reports to the Parish upon completion within six months from the end of the fiscal year.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lafourche Parish Government for its comprehensive annual financial report for the fiscal year ended December 31, 2010. This was the fourth consecutive year the Parish achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations including all disclosures rests with the Parish. We believe the data, as presented, is accurate in all material respects and represented in a manner which fairly sets forth the financial position and results of the operations of the Parish. Furthermore, we believe all disclosures necessary to enable the reader to gain an understanding of the Parish's financial activity including changes in financial position and cash flows have been included.

The Parish financial statements have been audited by Stagni & Company, L.L.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, (1) evidence supporting the amounts and the disclosures in the financial statements, (2) assessing the accounting principles used and significant estimates made by management, and (3) evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Lafourche Parish Primary Government's financial statements for the fiscal year ended December 31, 2011, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first document of the financial section of this report.

The Parish Government is required to undergo an annual single audit in compliance with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Charlotte A. Randolph	Parish President	John Arnold	District 5
Jerry Jones	District 1	Lindel Touns	District 6
Michael Delatte	District 2	Philip Gouaux	District 7
Aaron Caillouet	District 3	Jerry LaFont	District 8
Joseph "Joe" Fertitta	District 4	Daniel Lorraine	District 9

Information related to this single audit includes the Schedule of Expenditures of Federal Awards, findings, recommendations, and the auditor's report on the internal control structure and compliance with applicable laws and regulations. These items are presented immediately following the **Statistical Section** of this report.

GASB Statement NO. 34, entitled "*Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*," requires management to provide a narrative introduction, overview and analysis to accompany the Basic Financial Statements in the form of *Management's Discussion and Analysis (MD&A)*. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Lafourche Parish MD&A can be found immediately following the report of the independent auditor.

## PROFILE OF LAFOURCHE PARISH

### History

The Parish of Lafourche was created on March 31, 1807, and is a part of Acadiana, or French Louisiana, home of the Cajun people. The Cajuns trace their ancestry to the French-speaking Acadians who migrated from Acadia (now Nova Scotia) in the mid-18th century. Lafourche Parish gets its name from the Cajun French "La Fourche," meaning "fork," which describes how the bayou was once a descending fork of the Mississippi River.

Valued for its strategic location to New Orleans, Lafourche Parish escaped most of the wanton destruction associated with the Civil War. In 1896, the United States Post Office established along Bayou Lafourche one of the first rural, free-delivery mail routes in the nation. Given the fact that most of the houses along this waterway fronted the Bayou, the postal authorities recognized the ease with which mail could be distributed.

There are three municipalities in Lafourche Parish: Thibodaux, Lockport, and Golden Meadow. The city of Thibodaux, the Parish seat, was incorporated in 1830 and is the Parish's oldest municipality. The city of Lockport was incorporated in 1899. Its growth and establishment is credited to the construction of the canal and locks that facilitated the transfer of freight from Lafourche and Terrebonne parishes to New Orleans. Golden Meadow was settled before 1825, and tradition suggests the town was named for the fields of goldenrods clustered nearby. Because of its proximity to the Gulf of Mexico, Golden Meadow is one of the centers for the state's seafood industry.

### Location/Geography



Lafourche Parish is located in southeast Louisiana, approximately 60 miles southwest of New Orleans. The parish spans about 1,469 square miles of area. It is bordered by the Gulf of Mexico to its south, Terrebonne Parish to its west, Assumption Parish to its northwest, St. John and St. James Parish to its north, and St. Charles Parish and Jefferson Parish to its east. Lafourche is comprised of marshes, sandy ridges, bodies of water, alluvial plains, and natural levees. It has an estimated population of 96,380. Thibodaux, the parish seat, has an estimated population of 15,000 and is home to Nicholls State University and the Louisiana Technical College - Lafourche campus.

LA 1, the longest and oldest Louisiana highway, stretches 400 miles from the northwestern corner of Louisiana (near the Texas and Arkansas border) through Lafourche Parish along the western bank of Bayou Lafourche to the Gulf of Mexico at Grand Isle. This one highway is the only link to approximately 18 percent of the United States' total energy supply. The highway also serves as Main Street for communities along its route (including those in Lafourche Parish) and is referred to as the "longest street in the world." Bayou Lafourche is often used as a point of reference when giving directions. People frequently refer to a given location as "up the bayou," "down the bayou," or "across the bayou."

## Lafourche Parish Today

Lafourche, also known as the "Sportsman's Paradise," boasts a natural habitat for a wide range of wildlife such as deer, nutria, alligators, local and migratory waterfowl, and wild caught Louisiana seafood often considered a national treasure. Major industries in Lafourche include oil and gas production, sugar refining, shipbuilding, cattle ranching and commercial and charter fishing. The Parish Logo and Slogan, "*Feeding and Fueling America*," captures the attributes of the Parish and emphasizes the importance of Lafourche Parish in a more global perspective.



## Profile of Government

Lafourche Parish is governed under a Home Rule Charter form of government. In November 2004, the voters of the Parish adopted the Revised Home Rule Charter of the Parish of Lafourche, Louisiana which is made up of the Executive Branch (President/Administrative) and the Legislative Branch (Council). The elected Parish President serves as the leader of the Executive Branch of the Parish Government. The Legislative Branch is the elected Parish Council and is composed of nine distinct representatives. Both the Parish President and the Council serve four-year terms. There are three incorporated municipalities in Lafourche Parish: Thibodaux (parish seat), Lockport, and Golden Meadow.

For the year ended December 31, 2011, the Parish President appointed department heads, subject to the Lafourche Parish Council's approval, for the following major departments and serve at the discretion of the Parish President:

Administration

Finance & Purchasing

Public Works

Grants & Economic Development

Human Resources

Community Services

## Parish Employees



*Jill Naquin with Parish President  
Charlotte Randolph*

The parish employs over 350 workers. Through the "WOW" (Wonderful Outstanding Worker) recognition program, employees nominate and award each other for exemplary work. Nominations are submitted to a committee of volunteer peers for review. Awards are given for employee of the month and outstanding workers. These employees are acknowledged at the Council meetings each month. All employees of the month are eligible to be selected by a committee as the employee of the year. At the end of the year, the committee members review the year's employees of the month to vote on an employee of the year. The employee of the year for 2011 was awarded to Ms. Jill Naquin, Civil Service Clerk, who has worked for the Parish since February 2008.

## **REPORTING ENTITY**

A determination of the financial reporting entity to be included in this CAFR is made through the application of criteria established by the Governmental Accounting Standards Board (GASB) Statements 14 and 34. A complete explanation of the financial reporting entity is included in the Summary of Significant Accounting Policies in the notes to the Financial Statements.

This CAFR includes the financial activities of the Primary Government and its component units. The Parish provides a full range of services including general government, public safety, planning, sustainability, public health, public recreation and culture, and support to agencies within the Parish which provide services to the elderly, disadvantaged citizens, and the business and educational communities of the Parish.

The Parish financial reporting entity consists of the Primary Government, which is all funds under the auspices of the Parish President and Parish Council and the legally separate component units, which are units of government that are legally separate from the Parish government but have a sufficiently close relationship with the government to warrant inclusion in the consolidated financial report. A listing of these component units can be found in the primary government's notes to financial statements.

## **MAJOR INITIATIVES**

### **Roads, Bridges, Pump Stations, and Drainage Projects**

Continuous improvements and maintenance of roads, highways, bridges, pump stations, and drainage remain top priorities of Lafourche Parish Government. \$2,500,000 has been budgeted in 2012 to complete Phase 4J of the Golden Meadow street repairs project. \$750,000 has been budgeted in 2012 for the next maintenance contract for Road Sales Tax District 2.

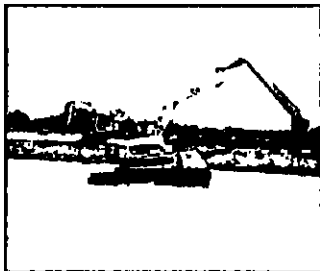
Abby Lakes subdivision, located in Council District 1, received extensive drainage improvements in 2011.

Midway and Emerald Park located in Council District 2, will all receive major drainage upgrades in 2012. Manchester Manor and Sugar Ridge will be receiving pump stations in 2012.

East 1<sup>st</sup> and 2<sup>nd</sup> streets drainage project was completed in 2011 and totaled \$635,957.37. This took place in Council District 7. In Council District 8, culverts were installed on East 51<sup>st</sup> and 52<sup>nd</sup> streets totaling \$464,807.89.

All rights-of-way were secured to proceed with the Twin Oaks Drainage project for Council District 6 in 2011. T. Baker Smith is conducting the Parish's Master Drainage Plan. Findings and recommendations should be released by the summer of 2012.

### **Levee Projects**



In an ongoing effort to protect the assets of Lafourche Parish citizens, the Parish undertook many levee projects in 2011. These projects included completion of both Sugar Ridge Pump Canal/Levee and Landry Lane Levee in Council District 2, raised and widened Bobcat Levee in Council District 4, dredged Lake Drive Reservoir as well as widening and raising the levee on the reservoir in Council District 5, completed north side of Alidore Levee in Council District 6, cleared trees and widened and raised Homeplace Pump Canal Levee in Council District 6, and raised Charlie Wallace Levee elevation at multiple locations in Council District 7.

### **Hurricanes**

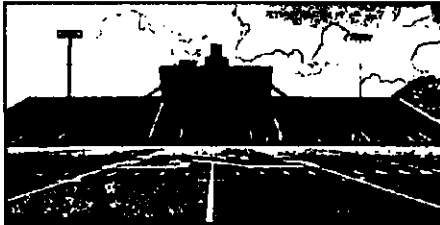
Programs and projects assisting with the ongoing recovery from Hurricanes Katrina, Rita, Gustav, and Ike are visible throughout the Parish. Several upcoming pump station and levee projects are a direct result of Federal funding received by the Parish for damages sustained from the above storms. The resiliency of the citizens of Lafourche Parish is evident by the spirit exhibited during the Parish's response and recovery to all emergency situations. Special thanks to those Lafourche Parish Government employees remaining in harm's way during natural disasters to safeguard the Parish's assets and property along with assisting those citizens in need during these challenging times.

### **Buildings**

In 2008, many Lafourche Parish Government employees relocated from the Barnes Building to the "old Wal-Mart" building in Mathews. In 2011, a \$3,287,600 renovation project took place at the Mathews Government Complex providing the central part of the Parish with a modern up-to-date facility to conduct Parish business. This project should be complete by June of 2012. Completion of the new Thibodaux Library is scheduled for February of 2012. The Raceland Community Center will also house service offices and also be available to the community for use.



### **Higher Education**



Lafourche Parish is home to Nicholls State University, an accredited four-year institution granting both bachelors and masters degrees, and the Louisiana Technical College, a two-year vocational/technical school. These institutions continue to provide a qualified and skilled work force for the businesses located in Lafourche Parish and the surrounding region.

### **Port Fourchon**

In addition, the Parish is home to Port Fourchon on the Gulf Coast. Port Fourchon's primary service market is domestic oil and gas exploration, drilling and production in the Gulf of Mexico. The Port is comprised of 600 developed acres which house state of the art service facilities and is in the midst of its 700-acre northern expansion which will double the port's size and further accommodate the industry's growing needs. The strategic location of Port Fourchon makes it a cost effective location for companies servicing the offshore industry. In addition to supply boats and tugboats, the port's location is also convenient for the repair and maintenance of mobile rigs. Currently Port Fourchon services over 75% of the Gulf of Mexico deepwater oil production. It is projected that the port will service 44% of pending future deepwater plans and over half of all offshore drilling in the Central Gulf over the next 30 years. It is also the land base for Louisiana Offshore Oil Port (LOOP), the nation's only super-port.



### **LOOP (Louisiana Offshore Oil Port)**

LOOP transports approximately one million barrels of foreign oil per day and approximately 300,000 barrels of domestic crude from the Gulf of Mexico Outer Continental Shelf (OCS). In 2005, 1.2 million barrels of imported oil was transported by LOOP. Of the 165 plus current and pending deepwater projects that have been identified to date, 50% are using or plan to use Port Fourchon as its service base. The discovery of new prospects is growing at a rate of 17% per year.

### **Leonard Miller, Jr. Airport**

The close proximity of the South Lafourche Leonard Miller, Jr. Airport to Port Fourchon makes it the airport of choice for both business and recreational travel to South Louisiana. This general aviation airport sits on 359 acres in Galliano, Louisiana, and is surrounded by 1,200 acres of commission-owned property slated for industrial development. The airport has a 5,000-foot runway with expansion plans for a 6,500-foot runway with a full parallel taxiway to accommodate large jet aircraft.

### **LA 1 (Louisiana Highway 1) Gateway to the Gulf**

Nearly 10,000 vehicles a day travel the southernmost portion of Louisiana Highway 1 (LA 1) which is considered an over-burdened two-lane highway continuously threatened by coastal erosion and often inundated with water during inclement weather. LA 1 is the only means of land access to the following: (1) Port Fourchon services approximately 18% of our national domestic and imported oil and gas, and (2) Louisiana Offshore Oil Port (LOOP) handles approximately 15% of the U.S. imported crude oil with connected pipelines to 50% of the U.S. refinery capacity. The increase in the volume of tonnage transferred at Port Fourchon parallels with the increase in truck traffic. Recent truck traffic studies show over 1,000 trucks per day travel in and out of Port Fourchon. In addition, LA 1 is the hurricane evacuation route for residents of southern Lafourche Parish and Grand Isle as well as 6,000 oil and gas employees working off Louisiana's coastline.

Recognizing in 2001 that LA 1 is extremely significant to both the nation's energy supply and generates billions of dollars in OCS revenues, the U.S. Congress named this critical energy infrastructure to the federal list of "high priority corridors." This designation puts LA 1 in an impressive class of only 44 such transportation arteries in the nation.

The LA 1 project is to be designed so that it can be constructed using "end-on" type construction methods whenever possible to protect our sensitive wetlands and marshes. Phased construction will allow the portions of the project to be constructed as funding is available. In March of 2006, state highway officials, elected leaders, and members of the LA 1 Coalition celebrated the start of construction on a new Leeville elevated highway. Funding sources are revenue from bond proceeds as well as a Federal highway loan. Local industry and community residents will service these debts by paying highway tolls to access the new highway for the next thirty years; however, significant funding is still needed to make a safer, more reliable and secure LA 1 a reality.

### **Tourism**

Since 1998, tourism in the Parish has increased by an annual average of 15%. Currently, the Parish is in the process of developing the Bayou Lafourche Corridor as a recreation and economic development initiative. During the months of April and May, Lafourche Parish is a favored destination for avid bird watchers. Offering visitors great food and close proximity to the Gulf of Mexico, Lafourche Parish provides a destination unlike any other.





## **Lafourche Tourism Recovery Program**

Due to the oil spill of April 2010, Lafourche parish was awarded \$2.6 million dollars from BP for the purpose of tourism recovery. The Dig In! Lafourche campaign was instituted using [www.diginlafourche.com](http://www.diginlafourche.com) as the site for all tourism related events to be featured. All events such as fairs, festivals, fishing rodeos, and concerts were featured on this website as well as feature bloggers. Dig In! also advertised events in magazines, Facebook, Google, Yahoo, on billboards and radio commercials using Bobby Hebert as our spokesperson. Grants were given to fairs/festivals and fishing rodeos to help defray the cost of marketing their events. Funds must be used for marketing purposes such as, print ads, radio, TV, billboards, and electronic media and reach out to tourists at least 50+ miles away.

A major focus has been charter captains in the parish. Roughly 30 captains were identified and offered their own web site at no cost to the captain. Each individual site has been created and each captain has been trained on how to use the website. Immediate positive results were seen by the captains with more traffic to their sites resulting in more bookings. The Lafourche Tourism Recovery Program will continue through November 2013. By this time long-lasting programs will be in place and operating at sustainable levels after the grant program concludes.

## **FINANCIAL MANAGEMENT**

### **Internal Controls and Budgetary Control**

The system of internal control is designed to provide reasonable, but not absolute, assurance that GAAP objectives are met. The concept of reasonable assurance recognizes the following: 1) the cost of control should not exceed the benefits likely to be derived, and 2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework and are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. The Parish uses a computerized financial accounting system that includes a system of internal accounting controls.

The Finance Department is responsible for providing all centralized Parish financial services including financial accounting, reporting and budgeting, payroll, accounts payable disbursement functions, cash and investment management, debt management, purchasing, and contract administration. The Director of Finance is appointed by the Parish President and confirmed by the Council. The Director of Finance serves at the discretion of the Parish President.

The objective of budgetary controls is to ensure compliance with legal provisions in the annual appropriated budget approved by the Parish Council. In accordance with Article VI of the Home Rule Charter, the annual operating budget is proposed by the Parish President and enacted by the Parish Council after public discussion. Subsequent intra-departmental budget transfers must be approved by the Parish President. Inter-departmental transfers and any increase or decrease in total appropriations must be approved by the Parish Council. Management control for the operating budget is maintained at the fund and department level.

Budgetary control is maintained by the encumbrance of appropriations with purchase orders prior to their release to vendors. Purchase orders exceeding appropriated balances are not released unless additional appropriations are made available. The primary responsibility for fiscal analysis of budget to actual expense or revenue and overall program fiscal standing rests jointly with the department operating the program along with the fund accountant assigned to assist the department in monitoring its budget. As demonstrated by the statements and schedules included in the Parish's 2011 CAFR, the Parish continues to meet its responsibilities for sound financial management.

## Cash Management

The Parish's investment policy is to minimize credit and market risk while maintaining a competitive portfolio yield. The year 2011 generated LAMP interest earnings of \$29,305.69 with an average investment rate of 0.11%. The year 2010 generated LAMP interest earnings of \$41,741.95 with an average investment rate of 0.17%. The year 2009 generated LAMP interest earnings of \$96,441 with an average investment rate of 0.38%.

## Local Economy

Education, banking, healthcare, farming, oil and gas production, oilfield service and supply, shipbuilding, sugar refining, tourism, and charter and commercial fishing are the main industries supporting the Parish's economy. It is estimated that shipbuilding is responsible for 35,000 jobs in the state. There are a number of shipyards in Lafourche Parish including Bollinger Shipyards and North American Shipbuilding with both companies being awarded contracts to provide vessels to both the Defense Department and Department of Homeland Security.

Despite the recent national trend of high unemployment, Lafourche Parish has maintained an unemployment rate much lower than the national level. The Deepwater Horizon explosion and the Federal Government's moratorium on deepwater drilling are tough obstacles to overcome. Despite these challenges, the resiliency of the citizens of Lafourche Parish along with businesses committed to maintaining operations in the Parish yields a bright economic future for Lafourche Parish.



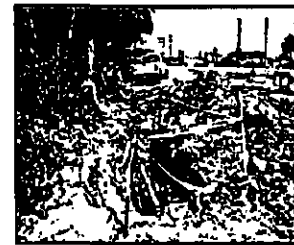
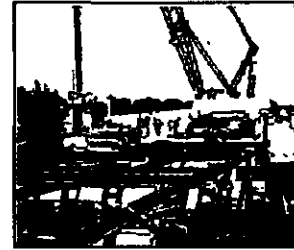
## 2011 Major Accomplishments

- Mathews Government Complex renovations
- Abby Lakes Subdivision extensive drainage improvements
- Phase 4F of the Golden Meadow street repairs project
- Installation of culverts on East 51<sup>st</sup> and 52<sup>nd</sup>
- Completion of Blanchard Ditch project
- Secured all right-of-ways to proceed with Twin Oaks Drainage project
- Upgraded West Camelia pump station
- East 1<sup>st</sup> and 2<sup>nd</sup> streets drainage project
- Near completion of Thibodaux Library



## Upcoming Projects

- Central Marketplace in Raceland
- Relocation of LA 1 and Highway 24 intersection
- Burma Road Bridge Replacement
- Phase 4J of Golden Meadow streets repair
- Maintenance contract for Road Sales Tax District 2
- Edgewood and Country Club Boulevards culvert installation project
- Midway and Emerald Park pump station improvements
- Manchester Manor and Sugar Ridge Pump stations
- Parr and Larose pump stations improvements
- Laurel Valley Road Phase II
- Cut Off/Pointe-Aux-Chenes levee
- LA 308 levee/seawall improvements
- Replacement of Jessie Dufrene pump station
- Company Canal dredging along with installation of new pump station
- Mathews Canal dredging
- Twin Oaks drainage project
- Raceland Ag Center
- Des Allemands Breakwater/bulkhead System
- District 1 of 12 and 2 of 12 pump stations improvements
- Golden Meadow Town Hall multi-purpose facility enhancements
- SLEC business incubator
- Dugas Canal drainage improvements
- Lockport/Company Canal south bank levee lift
- Westside drainage improvements
- North Choupic drainage improvements
- Delta Woods drainage improvements
- Affordable Rental Housing
- Master Drainage Plan
- Leeville Boat Launch
- Clovelly Boat Launch repairs and lease renewal
- Fourchon Beach
- Raceland Community Center
- Bayou Lafourche Saltwater Control Structure



## Long Term Financial Planning

On a monthly basis, critical factors such as the Parish's revenue streams, economic, and demographic growth factors are reviewed and analyzed to forecast future revenue and expenses of the Parish. The goal is to develop a strategic plan providing essential services and infrastructure for Lafourche Parish in conjunction with planning for anticipated growth and financing for both future capital improvements and asset maintenance.

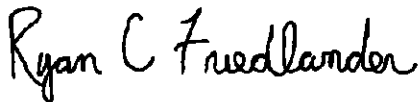
Preserving and improving all Parish capital assets and property are top priorities of the Parish and are reviewed frequently to ensure the Parish is utilizing tax dollars at a high level. Continued considerations are given for road improvements along with projects addressing drainage, flood protection, and coastal erosion. On an annual basis, planning the undertaking of capital projects, purchasing capital assets, and repairing and maintaining Parish assets and property are part of a five-year plan to put Lafourche Parish Government in a position to provide optimal services with the best equipment throughout the Parish.

## ACKNOWLEDGMENTS

We wish to express our appreciation to all departments of the Parish who assisted and contributed to the preparation of this report. Special thanks for a job well done to the staff of the Finance and Purchasing Department. Team members are Renita Jackson, Accountant III, Sonya Ockman, Accountant II, Connie Duet, Accountant II, Victoria Lovell, Accountant II, Brittany Ponville, Accountant II, Annette Rich, Accountant II, Tara LeBlanc, Purchasing Specialist I, Faye Morvant, Accountant I, and Kathy Grabert, Accounting/Purchasing Clerk III. Each of these individuals performs daily job duties to ensure sound financial practices are followed and maintained. Without their hard work and dedicated efforts, successful completion of this report would not be possible.

Finally, we acknowledge the dedication and perseverance of Parish President Charlotte A. Randolph. Her tireless efforts representing Lafourche Parish at local, state, and national levels are an inspiration to all who call Lafourche Parish home. We also wish to acknowledge the hard work of the Lafourche Parish Council Members, Department Heads and Managers, all Lafourche Government employees, and citizens of Lafourche Parish. Your support in maintaining Lafourche Parish Government's goal of excellence and transparency in all aspects of financial management is greatly appreciated.

Respectfully submitted,

A handwritten signature in black ink that reads "Ryan C. Friedlander". The signature is written in a cursive, flowing style.

Ryan C. Friedlander  
Director of Finance

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Lafourche Parish Government  
Louisiana**

**For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2010**

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Linda C. Sanison*

President

*Jeffrey R. Enen*

Executive Director

## Randolph Administration



Resilient Resourceful Restorative Lafourche Parish residents have endured hurricanes, an oil spill, a recession and a potential river flood in recent years. Yet we remain strong, ready for the next challenge and prepared for the next opportunity to achieve more. This attitude has allowed Lafourche Parish to continue to move forward through adversity and to ensure that those who have suffered from the disaster are not forgotten. This attitude is also reflected in those who work for parish government, as they continue to provide the services residents of our parish expect and deserve. Improved drainage, roads, hurricane protection, recreation, senior services, and other quality of life issues continue to be our focus. Millions of dollars in grants will build new pump stations and assist in restoring our coast. Lafourche Parish is poised to enter 2012 with the anticipation of more good things to come.

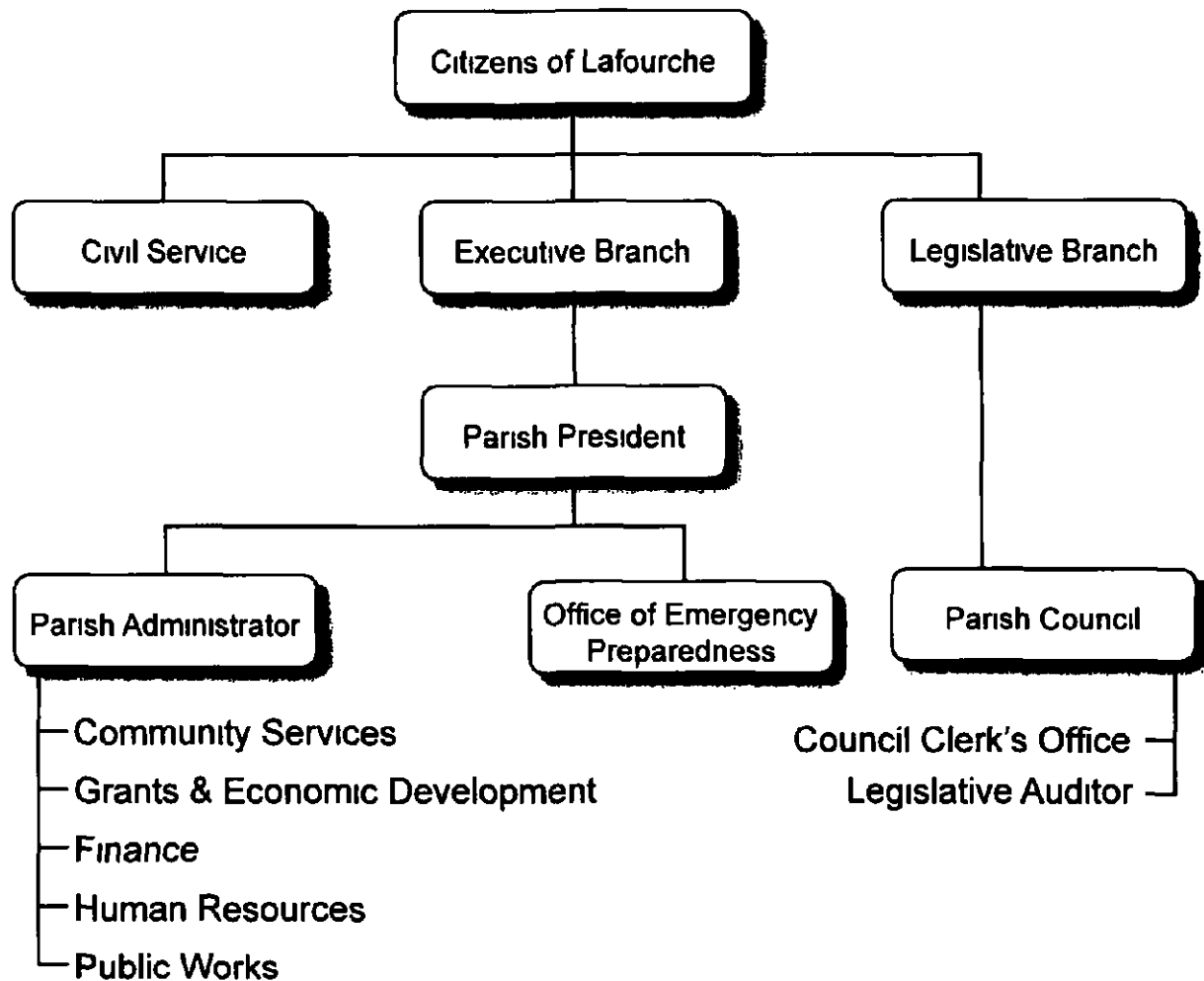
## 2011 Lafourche Parish Council



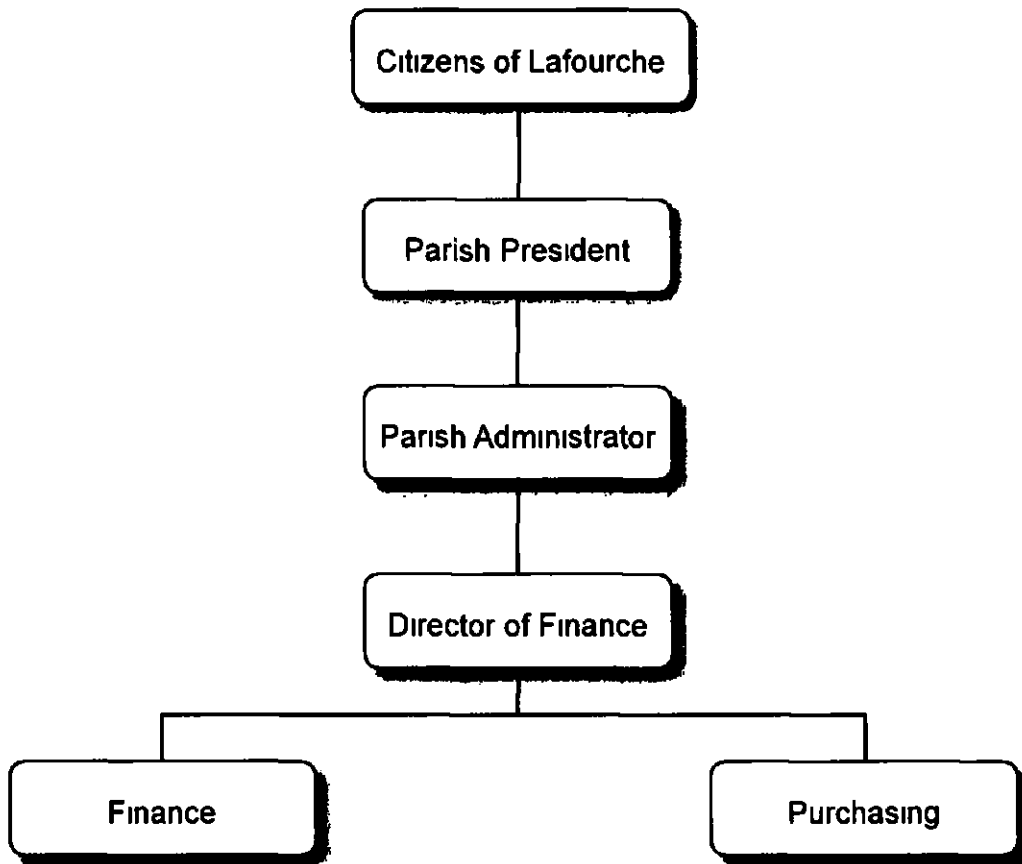
(Front Row, Left to Right)  
Phillip Gouaux, Council District 7  
Michael Delatte, Council District 2, Chairman  
Charlotte Randolph, Parish President  
Matt Matherne, Council District 5  
Rodney Doucet, Council District 8

(Back Row, Left to Right)  
Louis Richard, Council District 3  
Jerry Jones, Council District 1  
Joe Fertitta, Council District 4  
Daniel Lorraine, Council District 9  
Lindel Toups, Council District 6

# Parish of Lafourche Organizational Chart Primary Government



Parish of Lafourche  
Organizational Chart  
Department of Finance





# Financial Section







# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## INDEPENDENT AUDITOR'S REPORT

To the President and Members of the  
Lafourche Parish Council  
Thibodaux, Louisiana

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish of Lafourche, Louisiana (the "Parish"), as of and for the year ended December 31, 2011, which collectively comprise basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the Parish's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of Fire Protection District No. 3, Hospital Service District No. 1, Hospital Service District No. 2, Hospital Service District No. 3, Home Mortgage Authority, Housing Authority, Juvenile Justice Commission, Communications District, Drainage District No. 1, Tourist Commission, LAT Workforce Investment Board, Inc., and Ambulance Service District No. 1, which represent 80 percent, 83 percent, and 94 percent, respectively, of the total assets, total net assets, and total revenues of the Lafourche Parish component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafourche Parish Council as of December 31, 2011, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

To the President and Members of the  
Lafourche Parish Council  
Page 2 of 2

In accordance with *Government Auditing Standards*, we have also issued a report dated June 26, 2012 on our consideration of the Parish's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding the methods preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements as a whole. The Introductory Section, Combining and Individual Fund Financial Statements and Schedules, Supplementary Financial Information Schedule, and Statistical Section (UNAUDITED) are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements. The Combining and Individual Fund Financial Statements and Schedules, Schedule of Compensation Paid to Council Members and Parish President and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the report of other auditors, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Introductory Section, Certain Supplemental Financial Information Schedules marked "Unaudited" and Statistical Tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Stagni & Company*

Thibodaux, Louisiana  
June 26, 2012



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STAGNI & COMPANY, LLC

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**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2011

As financial management of the Lafourche Parish Government (the Parish), we offer readers of this financial statement an overview and analysis of the financial activities of the Lafourche Parish Government. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns. The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. It should be read in conjunction with the Letter of Transmittal and the financial statements.

**FINANCIAL HIGHLIGHTS**

- Assets of the primary government exceeded its liabilities at the close of the year by \$86,499,896 (net assets). Of this amount \$26,201,710 may be used to meet the government's ongoing obligations to citizens and creditors and is considered unrestricted.
- The primary government's total net assets increased by \$429,727. Governmental activities net assets increased by \$674,540 while business-type activities decreased by \$244,813.
- At the end of the year governmental funds reported combined ending fund balances of \$46,965,852, an increase of \$1,838,635 in comparison with the prior year. Approximately 14% of the total fund balance or \$6,700,179, is available for spending and is considered unassigned.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

With the implementation of Governmental Accounting Standards Board (GASB) Statement 34 the presentation of financial statements has been greatly changed. The new statements focus on the government as a whole (government-wide financial statements) and the major individual funds (fund financial statements). Both perspectives allow the reader to address relevant questions, broaden a basis for comparison and should enhance accountability.

**Government-Wide Financial Statements (GWFS)** – The GWFS are designed to be similar to those of private sector businesses in that all governmental and business-type activities are consolidated into columns that add to a total for the primary government. The statements combine all governmental funds current financial resources with capital assets and long-term obligations. Also presented in the GWFS is a total column for the business-type activities of the primary government. All component unit agencies issue separate statements. The Statement of Net Assets presents information on all assets and liabilities, with the difference between the reported as net assets. Over time, changes in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information on how the net assets changed during the year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal period. For example, earned but unused vacation leave results in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are funded by general tax and other revenues. This is intended to summarize information and simplify the analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The governmental activities reflect the basic services including general government services (executive, legislative, judicial), public safety (public health, emergency preparedness, communications, detention center), public works (solid waste treatment and street and road maintenance), community services (mosquito control and animal control), conservation and development (social programs), culture and recreation (library and athletics), and intergovernmental.

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2011

These services are financed primarily with taxes. The business type activities reflect private sector type operations (sewer utilities) where the fee for service typically covers all or most of the cost of operations, including depreciation.

**Fund Financial Statements (FFS)** – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

- **Governmental Funds** – are used to account for essentially the same functions reported as governmental activities in the GWFS. The Major Fund presentation is presented on a modified accrual basis. Unlike the GWFS, governmental FFS focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's current financing requirements.
- **Proprietary Funds** – encompass both enterprise and internal service funds on the FFS. Enterprise funds are used to report the same functions presented as business-type activities in the GWFS. Internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions. The Parish uses an internal service fund to account for the self insurance of worker's compensation. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the GWFS.

FFS also allow the Parish to present fiduciary funds. While these funds represent a trust responsibility, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the GWFS.

While the total column on the proprietary FFS for enterprise funds is the same as the business-type column at the GWFS, the governmental major funds total column requires reconciliation because of the different measurement focus that is reflected on the page following each statement. The flow of current financial resources will reflect bond proceeds and the inter-fund transfers as other financing sources and will show capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the Governmental Activities column in the GWFS.

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the GWFS and FFS. The notes to the financial statements are a required part of the basic financial statements.

**Other Information** – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning major fund budgetary comparisons. The Schedule of Compensation Paid to Parish Council and President is also required supplementary information.

The combining statements in connection with the non-major governmental and proprietary funds are presented immediately following the required supplementary information. Certain other supplementary financial information can be found in this report – such as the schedule of federal awards.

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2011

**FINANCIAL ANALYSIS**

The Statements of Net Assets includes all of the assets and liabilities and provides information about the nature and amount of investments in resources and the obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the Parish.

To begin our analysis, a condensed summary of the Statement of Net Assets is presented in the following table:

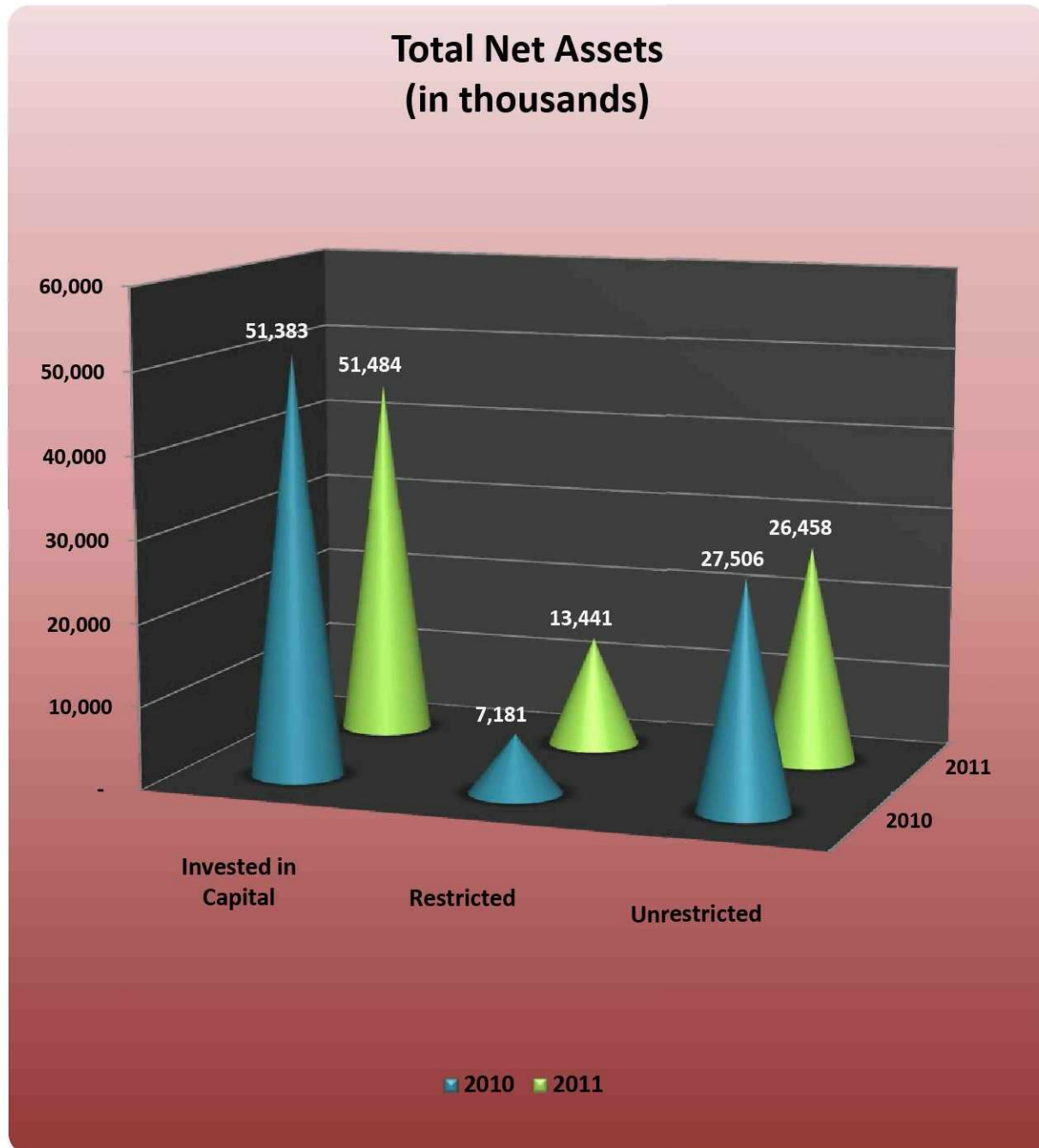
**Condensed Statement of Net Assets**  
**December 31, 2010 and 2011**  
(in millions)

	<b>2010</b>			<b>2011</b>		
	<b>Governmental Activities</b>	<b>Business- Type Activities</b>	<b>Total</b>	<b>Governmental Activities</b>	<b>Business- Type Activities</b>	<b>Total</b>
<b>Assets:</b>						
Current and Other	\$ 51 963	\$ 0 013	\$51 976	\$ 53 690	\$ 0 016	\$53 706
Capital	75 998	3 020	79 018	71 951	2 789	74 740
<b>Total</b>	<b>127 961</b>	<b>3 033</b>	<b>130 994</b>	<b>125 641</b>	<b>2 805</b>	<b>128 446</b>
<b>Liabilities:</b>						
Current	5 238	0 255	5 493	4 959	0 273	5 232
Long-Term	39 431	-	39 431	36 715	-	36 715
<b>Total</b>	<b>44 669</b>	<b>0 255</b>	<b>44 924</b>	<b>41 674</b>	<b>0 273</b>	<b>41 947</b>
<b>Net Assets:</b>						
Invested in Capital Assets, Net	48 363	3 020	51 383	44 070	2 789	46 859
Restricted	7 181	-	7 181	13 440	-	13 440
Unrestricted	27 749	(0 243)	27 506	26 458	(0 257)	26 201
<b>Total</b>	<b>\$ 83 293</b>	<b>\$ 2 777</b>	<b>\$86 070</b>	<b>\$ 83 968</b>	<b>\$ 2 532</b>	<b>\$86 500</b>

In 2011, \$46.8 million of the total net assets reflects the investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another \$4.6 million of the net assets is restricted for debt service and \$8.8 million for capital projects.

**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2011

The following depicts the composition of total net assets for 2010 and 2011:





**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2011

The table following provides a summary of the changes in net assets

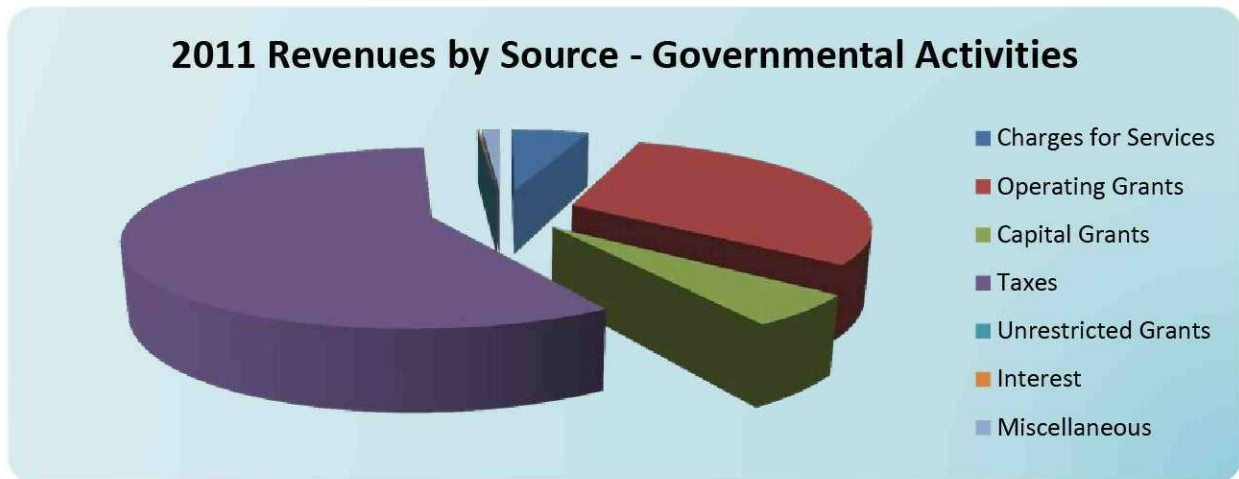
**Condensed Statement of Changes in Net Assets**  
**For the Year Ended December 31, 2010 and 2011**  
(in millions)

	2010			2011		
	Governmental Activities	Business- Type Activities	Total	Governmental Activities	Business- Type Activities	Total
<b>Revenues:</b>						
<i>Program Revenue</i>						
Charges for Services	\$ 3 484	\$ 0 183	\$3 667	\$ 3 382	\$ 0 195	\$ 3 577
Operating Grants	18 075	-	18 075	19 299	-	19 299
Capital Grants	3 349	-	3 349	3 349	-	3 349
<i>General Revenue</i>			-			-
Taxes	34 941	-	34 941	36 002	-	36 002
Unrestricted Grants	0 112	-	0 112	-	-	-
Interest	0 150	-	0 150	0 084	-	0 084
Miscellaneous	2 381	-	2 381	0 798	-	0 798
	<u>62 492</u>	<u>0 183</u>	<u>62 675</u>	<u>62 914</u>	<u>0 195</u>	<u>63 109</u>
<b>Expenses:</b>						
General Government	8 080	-	8 080	13 533	-	13 533
Public Safety	9 634	-	9 634	10 108	-	10 108
Public Works	22 149	-	22 149	21 477	-	21 477
Sewer	-	0 414	0 414	-	0 439	0 439
Community Services	13 112	-	13 112	10 269	-	10 269
Culture and Recreation	4 844	-	4 844	5 366	-	5 366
Interest	1 700	-	1 700	1 487	-	1 487
	<u>59 519</u>	<u>0 414</u>	<u>59 933</u>	<u>62 240</u>	<u>0 439</u>	<u>62 679</u>
Increase (Decrease)	2 973	(0 231)	2 742	0 674	(0 244)	0 430
Net Assets - Beginning, Restated	80 320	3 008	83 328	83 293	2 777	86 070
Net Assets - Ending	<u>\$ 83 293</u>	<u>\$ 2 777</u>	<u>\$ 86 070</u>	<u>\$ 83 967</u>	<u>\$ 2 533</u>	<u>\$ 86 500</u>

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
 December 31, 2011

Net assets increased by \$429,727 during 2011. Total revenues increased by approximately \$422,000 while total expenses increased by approximately \$2,700,000. The major increases and decreases were in governmental activities in the following areas:

- Operating grants received increased substantially by 5%. Taxes – ad valorem, sales, and other increased slightly by 4%.



- Total expenses for all activities increased by approximately \$2,700,000 or 10% from the prior year. General government expenses increased by 21% due to grants received to fund capital projects. Public safety, public works, and culture and recreational expenditures all remained relatively stable compared to the prior year. Community services activities decreased by 11% due to significant additional amounts spent in the prior year for planning commission, weatherization projects, the TANF grant, and the CIAP grant.

**Business Type Activities** – nets assets decreased by over \$240,000. Charges for sewer services increased by 7% and were approximately \$195,000 and expenses to operate this service were \$439,000.



**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2011

**FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS**

**Governmental Funds:**

The focus of the Parish's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the financing requirement. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending. The primary government governmental funds reported combined ending fund balances of \$46,965,852 an increase of \$1,838,636 from the prior year.

The Parish has implemented Governmental Accounting Standards Board Statement No. 54 regarding classifications of fund balance. Governmental fund balances are classified as non-spendable, restricted, committed, assigned, or unassigned. Non-spendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the Council through approval of resolutions. Committed fund balance can be assigned for other uses only by similar action of the Council. Assigned fund balances is a limitation imposed by a designee of the Council. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories.

Certain balances are *non-spendable* for

- Prepaid Assets - \$62,711

Certain balances are *restricted* for

- Capital Projects - \$8,784,360
- Judicial - \$1,836,812
- Federal and State Grant Programs - \$555,185
- Debt Service - \$4,656,159

Certain balances are *committed* for

- Public Safety - \$681,794
- Public Works- \$7,809,343
- Culture and Recreation - \$15,036,416
- Health and Community Services - \$842,893

Other highlights of the Major Governmental Funds were

*General Fund* – experienced an excess of revenues over expenditures of \$2,785 before transfers. The net change in fund balance for the year in General Fund was (\$572,076).

Some of the significant changes and reasons for that change are highlighted below

- Federal and state grant revenues increased by over \$1.5 million for capital projects
- Personnel services, professional services and operating supplies all increased during the year

*Solid Waste Fund* – experienced an excess of revenues over expenditures of (\$130,510). Revenues increased by over \$300,000 because of an increase in sales taxes collected. Expenditures decreased – in almost all areas.

*Royalty Fund* - experienced an excess of revenues over expenditures of \$4,456,833 before transfers out to other funds. Revenues increased substantially by over \$1.7 million from an increase of royalties received from the state.

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2011

*Library Commission Fund* - experienced an excess of revenues over expenditures of \$1,077,989. Revenues remained relatively stable. Expenditures increased for personnel expenditures and insurance.

*Civil Defense Fund* – experienced an excess of revenues over expenditures of (\$230,182) before transfers out to other funds. Revenues remained relatively the same as last year. Total expenditures decreased slightly - mainly for the increases in liability insurance.

*The Capital Projects Fund* - The Capital Projects Fund accounts for all non-road capital outlay projects. All projects or capital outlay expended is funded by transfers from the individual funds for which the project or capital outlay is budgeted. During the year \$5,606,807 was expended on capital projects that were funded by the respective funds.

***Proprietary Funds:***

*Enterprise Funds* - Net assets of the Sewerage Funds totaled \$2,806,659, a decrease of \$240,960 from the prior year. The Enterprise Funds had restricted fund equity of \$2,789,076 in capital assets but a fund deficit in unreserved of \$256,623.

*Internal Service Fund* – Net assets of the Worker's Compensation Fund increased slightly from the prior year by \$207,791 to \$1,339,002. Charges for insurance received from other funds were \$532,526. Expenses amounted to \$330,795, which were mostly insurance premiums \$232,736.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Some of the significant budget variances were

CATEGORY	BUDGET	ACTUAL	VARIANCE	COMMENTS
Federal Grant	\$24,508,458	\$2,360,035	\$(22,148,423)	Grant funding not received as expected
Other State Grants	\$7,008,249	\$309,791	\$(6,698,458)	Grant funding not received as expected
Public Safety – Professional Services	\$4,236,866	\$1,043,940	\$3,192,926	Over anticipated professional and not enough in prisoner expenditures
Community Services	\$1,110,500	\$10,882	\$1,099,618	CIAP project expenditures were over budgeted

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2011

An explanation of increases and decreases in the original and final General Fund budget were

<b>Original Budget - Revenues</b>	<b>\$ 6,946,155</b>	<b><i>Adjustment was necessary for:</i></b>
<b>Increases (Decreases) for</b>		
Grants	<u>31,266,793</u>	Grants awarded by grantor(s) and projects are ongoing
<b>Total Amendments</b>	<u>31,266,793</u>	
<b>Final Budget - Revenues</b>	<u><b>\$ 38,212,949</b></u>	

**Original Budget - Expenditures \$ 8,137,473**  
**Increases (Decreases) for**

Legislative	39,500	Increase in professional and other services
Judicial	3,000	Increase in Employee Benefits
Finance and Administrative	(8)	Decrease in Miscellaneous
Planning & Zoning	358,994	Increase overall budget due to departmental restructuring
Public Safety	7,194,783	Increase in Professional Services (grant awards)
Public Works	853,454	Increase in Professional Services (grant awards)
Community Services	1,100,000	Increase in Miscellaneous (grant awards)
Capital Outlay	<u>(2,991)</u>	Decrease budget due to project completion
<b>Total Amendments</b>	<u>9,546,732</u>	
<b>Final Budget - Expenditures</b>	<u><b>\$ 17,684,205</b></u>	

**CAPITAL ASSETS**

The net book value of capital assets of governmental activities at the end of the year was \$71,951,085 (\$193,204,624 cost less \$121,253,539 of accumulated depreciation) The amount shown as Invested in capital assets, which is net of related debt related to the capitalization of those assets is \$44,068,591

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2011

<b>Governmental Activities.</b>	<b>2010</b>	<b>2011</b>
<i>Capital assets not being depreciated</i>		
Land	\$1,076,269	\$1,076,269
Construction in progress	17,952,017	21,049,049
	<u>19,028,286</u>	<u>22,125,318</u>
Buildings	30,547,209	30,547,209
Infrastructure	96,452,852	96,452,852
Drainage projects	2,369,867	2,369,867
Pumps & Sewerage	28,865,046	28,865,046
Furniture & Equipment	4,354,290	4,570,721
Vehicles	7,657,003	8,273,611
	<u>170,246,267</u>	<u>171,079,306</u>
Total cost of assets	189,274,553	193,204,624
 <i>Less accumulated depreciation for</i>		
Buildings	5,681,126	6,427,516
Infrastructure	71,633,710	77,200,974
Improvements	833,993	995,375
Pumps	27,131,171	27,633,619
Furniture & Equipment	2,939,421	3,437,189
Vehicles	5,056,166	5,558,866
	<u>113,275,587</u>	<u>121,253,539</u>
<b>Net Capital Assets-Governmental Activities</b>	<u><b>\$75,998,966</b></u>	<u><b>\$71,951,085</b></u>

*Governmental Activities*—a summary of additions and deletions for capitalization of assets

<b>Additions</b>	
Construction in progress	\$ 3,230,043
Equipment and furniture	216,431
Vehicles and equipment	<u>616,608</u>
Total additions	\$ 4,063,082
<b>Deletions &amp; Adjustments</b>	
Construction in progress	\$ (133,011)

Depreciation expense for governmental activities was charged to the following functions

General Government	\$908,823
Public Safety	172,691
Public Works	6,523,407
Health & Community	49,850
Culture & Recreation	<u>323,181</u>
	<u>\$7,977,952</u>

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2011

**Business-Type Activities** – There were no additions or deletions in capital assets this year. Depreciation of \$231,249 was recognized during the year.

Additional information on capital assets follows in Note 5 CAPITAL ASSETS in the financial report.

**DEBT ADMINISTRATION**

At the end of 2011 total bonded debt outstanding was \$30,855,000. The debt represents bonds secured by specified revenue sources such as the general sales tax and ad valorem taxes. Payments of bond principal made during the year were \$2,685,000.

**Community Disaster Loan** - With Resolution 05-247, adopted October 25, 2005 the Council approved the application for participating in the Community Disaster Loan Program administered by the Federal Agency – Department of Homeland Security for aid in relief from loss of revenue from the disasters of Hurricanes Katrina and Rita. The loan – the proceeds of \$5,462,053 that were received in 2006 - is considered a promissory note and the local government must pledge collateral security. The Parish has pledged revenues for each fiscal year while any portion of the note is outstanding, after provision has been made for the payments required in connection with any outstanding bonded indebtedness. The term of the loan is 5 years but may be extended. Payments of principal and interest may be deferred until the end of the 5 year period. Interest – computed as the US Treasury rate for 5-year maturities on the date the Promissory Note is executed – accrues on the funds as they are disbursed. The Agency may cancel repayment of all or part of the loan if the revenues in the 3 fiscal years following the fiscal year of the disaster are insufficient to meet the operating budget because of disaster related revenue losses and un-reimbursed disaster related operating expenses or by Legislative Action. Currently there is legislation to cancel repayment of the loan and consider the funds a grant, and consequently we did not accrue interest at the end of this year.

Additional information on long-term debt follows in Note 6 LONG-TERM DEBT in the financial report.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- The 2012 Budgets have been prepared to maintain all individual funds with a positive fund balance estimated for December 31st of 2011. The 2012 Budgets were enacted by the Assembled Council in regular session on November 23, 2011.
- The 2012 Operations and Maintenance Budget is proposed at a value of \$50,347,404 compared to a \$55,100,321 final amended 2010 Budget and a current \$65,729,448 amended 2011 Budget.
- The 2012 Capital Budget adds \$6,083,438 to new and existing projects for an estimated \$45,161,654 funding for proposed projects. Not included in this figure is a five-year capital budget projection demonstrating additional needs and scheduled capital improvements.
- Estimated funding from General Sales Tax collections totals \$12,735,000, and estimated ad valorem tax collections total \$16,724,142.
- Combined funding from grants, state revenue sharing, fees, licenses, permits and other sources of expected revenue for 2012 total \$20,773,916.
- All debt service funds of the Parish are being maintained in good financial condition. Revenues are available to meet expenditures and debt services. The Parish's total outstanding debt as of December 31, 2011, will be \$30,855,000 and the combined total of annual principal plus interest debt service due in 2011 is \$4,132,159.

The Federal Government's moratorium on deepwater drilling suspended exploration activity in the Gulf of Mexico. Resulting from this is economic uncertainty for Lafourche Parish, therefore, the 2012 budget was prepared with an anticipated slight decline in ad valorem revenue compared to 2011 ad valorem revenue projections. Sales tax revenue was budgeted with an anticipated five percent increase.

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2011

An increase of twelve percent is projected for health care benefits for Lafourche Parish Government employees. This increase will be absorbed 100 percent by government funds. Considering the regional economic impact from the Deepwater Horizon Incident, the Federal Government's delayed response in processing deepwater drilling permit applications, and the struggling world economy, Lafourche Parish Government anticipates an economically challenging 2012.

**CONTACTING MANAGEMENT**

This financial report is designed to provide a general overview of the finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the following address or submitted via the website.

Department of Finance, Accounting Division  
PO Drawer 5548  
Thibodaux, LA 70302

Complete copies of this document can be found on the Lafourche Parish Government's website [www.lafourchegov.org/lafourchegov/Departments\\_Finance.aspx](http://www.lafourchegov.org/lafourchegov/Departments_Finance.aspx) and on the Louisiana Legislative Auditor's website [www.la.state.la.us/audhome.htm](http://www.la.state.la.us/audhome.htm)



# Basic Financial Statements





# LAFOURCHE PARISH GOVERNMENT

## Statement of Net Assets December 31, 2011

Statement A

	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	Total
<b>ASSETS</b>				
Cash	\$ 3,539,978	\$ -	\$ 3,539,978	\$ 164,823,527
Investments	24,842,257	-	24,842,257	22,409,489
Receivables	2,070,709	16,079	2,086,788	42,707,067
Due from Other Governments	21,071,744	-	21,071,744	-
Prepays and other assets	1,297,854	-	1,297,854	8,302,924
Unamortized Bond issuance costs	867,808	-	867,808	-
Capital Assets				
Non-depreciable	22,125,318	-	22,125,318	29,927,075
Depreciable	49,825,767	2,789,076	52,614,843	199,388,753
Total assets	<u>125,641,435</u>	<u>2,805,155</u>	<u>128,446,590</u>	<u>467,558,835</u>
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	3,542,242	18,196	3,560,438	16,034,820
Other current liabilities	380,061	-	380,061	5,368,901
Accrued Interest Payable	441,283	-	441,283	-
Due to Other Governmental Units	595,385	254,506	849,891	-
Long-term liabilities				
Due within one year	2,828,126	-	2,828,126	4,740,664
Due in more than one year	33,886,895	-	33,886,895	36,835,116
Total liabilities	<u>41,673,992</u>	<u>272,702</u>	<u>41,946,694</u>	<u>62,979,501</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	44,068,591	2,789,076	46,857,667	198,930,019
Restricted for				
Capital Projects	8,784,360	-	8,784,360	419,763
Debt Service	4,656,159	-	4,656,159	2,099,945
Unrestricted (deficit)	26,458,333	(256,623)	26,201,710	203,129,607
Total net assets	<u>\$ 83,967,443</u>	<u>\$ 2,532,453</u>	<u>\$ 86,499,896</u>	<u>\$ 404,579,334</u>

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

## Statement of Activities For the Year Ended December 31, 2011

Statement B

Functions/Programs	Primary Government			
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions
<b>Governmental Activities:</b>				
General Government	\$ 13,533,322	\$ 3,253,931	\$ 8,155,494	\$ 1,419,557
Public Safety	10,108,200	-	-	-
Public Works	21,477,122	94,840	1,690,502	1,929,559
Health & Community Services	10,269,408	32,971	7,921,306	-
Culture and Recreation	5,365,650	-	1,531,777	-
Interest and Fiscal Charges	1,487,284	-	-	-
Total governmental activities	<u>62,240,986</u>	<u>3,381,742</u>	<u>19,299,079</u>	<u>3,349,116</u>
<b>Business-Type Activities</b>				
Sewer	439,433	194,620	-	-
	<u>\$ 62,680,419</u>	<u>\$ 3,576,362</u>	<u>\$ 19,299,079</u>	<u>\$ 3,349,116</u>
<b>Component Units</b>	<u>\$ 184,339,876</u>	<u>\$ 188,746,555</u>	<u>\$ 55,741</u>	<u>\$ -</u>

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

## Statement of Activities For the Year Ended December 31, 2011

Statement B

	Primary Government			Component Units
	Net (Expense) Revenue			
	Governmental Activities	Business- Type Activities	Total	Total
<b>Governmental Activities</b>				
General Government	\$ (704,340)	\$ -	\$ (704,340)	-
Public Safety	(10,108,200)	-	(10,108,200)	-
Public Works	(17,762,221)	-	(17,762,221)	-
Health & Community Services	(2,315,131)	-	(2,315,131)	-
Culture and Recreation	(3,833,873)	-	(3,833,873)	-
Interest and Fiscal Charges	(1,487,284)	-	(1,487,284)	-
Total governmental activities	(36,211,049)	-	(36,211,049)	-
<b>Business-Type Activities</b>				
Sewer	-	(244,813)	(244,813)	-
Total governmental activities	(36,211,049)	(244,813)	(36,455,862)	-
Component Units				\$ 4,462,420
<b>General revenues</b>				
<b>Taxes</b>				
Ad Valorem	22,515,932	-	22,515,932	13,248,067
Sales	10,674,053	-	10,674,053	459,532
Other	2,812,590	-	2,812,590	-
Interest and investment earnings	84,484	-	84,484	439,153
Grants not restricted to specific programs	-	-	-	2,730,114
Other	798,530	-	798,530	1,841,211
Total general revenues	36,885,589	-	36,885,589	18,718,077
Changes in net assets	674,540	(244,813)	429,727	23,180,497
Net assets, beginning of year	83,292,903	2,777,266	86,070,169	381,398,837
Net assets, end of year	\$ 83,967,443	\$ 2,532,453	\$ 86,499,896	\$ 404,579,334

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

Balance Sheet - Governmental Funds  
December 31, 2011

Statement C

	Major Funds				
	001	107	108	119	123
	General	Solid Waste	Royalty	Library Commission Fund	Civil Defense
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 1,723,976	\$ -	\$ -	\$ 200,489	\$ -
Investments	91	1,142,882	1,232,031	8,480,953	6
Receivables	850,549	-	-	-	-
Due from Other Governments	2,474,503	658,272	1,622,884	3,853,473	182,929
Due from Other Funds	8,588,926	199,209	2,856,542	70,840	176,159
Other current assets	25	-	-	14,079	-
Prepaid Assets	62,711	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 13,700,781</b>	<b>\$ 2,000,363</b>	<b>\$ 5,711,457</b>	<b>\$ 12,619,834</b>	<b>\$ 359,094</b>
<b>LIABILITIES</b>					
Accounts payable and accrued expenses	\$ 215,551	\$ 558,529	\$ -	\$ 40,588	\$ 7,651
Contracts and Retainages Payable	-	-	-	83	-
Salaries and Benefits Payable	247,046	8,391	-	118,105	7,634
Due to Other Funds	11,703,024	-	-	-	10
Due to Other Governmental Units	469,294	-	-	-	-
Other Current Liabilities	14,433	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>12,649,348</b>	<b>566,920</b>	<b>-</b>	<b>158,776</b>	<b>15,295</b>
<b>FUND BALANCES</b>					
Non-spendable for Prepaid Assets	62,711	-	-	-	-
Restricted	-	-	-	-	-
<i>Capital Projects</i>	-	-	-	-	-
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Debt Service	-	-	-	-	-
Committed	-	-	-	-	-
Public Safety	-	-	-	-	343,799
Public Works	-	1,433,443	5,691,457	-	-
Culture and Recreation	-	-	20,000	12,461,058	-
Health and Community Services	-	-	-	-	-
Unassigned	988,722	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>1,051,433</b>	<b>1,433,443</b>	<b>5,711,457</b>	<b>12,461,058</b>	<b>343,799</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 13,700,781</b>	<b>\$ 2,000,363</b>	<b>\$ 5,711,457</b>	<b>\$ 12,619,834</b>	<b>\$ 359,094</b>

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

## Balance Sheet - Governmental Funds December 31, 2011

Statement C

<u>299</u>		
Capital Projects Fund	Non-Major Funds	Total
\$ -	\$ 1,567,520	\$ 3,491,985
-	13,526,199	24,382,162
-	1,193,805	2,044,354
-	12,279,683	21,071,744
1,036,420	3,672,993	16,601,089
-	899,539	913,643
-	-	62,711
<u>\$ 1,036,420</u>	<u>\$ 33,139,739</u>	<u>\$ 68,567,688</u>
\$ 1,049,258	\$ 548,297	\$ 2,417,874
126,392	45,636	172,111
-	471,019	852,195
-	5,481,176	17,184,210
-	126,091	595,385
-	365,628	380,061
<u>1,175,650</u>	<u>7,035,847</u>	<u>21,601,836</u>
-	-	62,711
(139,230)	8,923,590	8,784,360
-	1,836,812	1,836,812
-	555,185	555,185
-	4,656,159	4,656,159
-	337,995	681,794
-	6,375,900	13,500,800
-	2,575,358	15,056,416
-	842,893	842,893
-	-	988,722
<u>(139,230)</u>	<u>26,103,892</u>	<u>46,965,852</u>
<u>\$ 1,036,420</u>	<u>\$ 33,139,739</u>	<u>\$ 68,567,688</u>

See notes to financial statements





# LAFOURCHE PARISH GOVERNMENT

## Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets December 31, 2011

Statement D

Total fund balance - governmental funds	\$	46,972,472
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Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds

Cost of non-depreciable capital assets	\$	22,125,318	
Cost of depreciable capital assets		171,079,306	
Accumulated Depreciation		<u>(121,253,539)</u>	
			71,951,085

The assets and liabilities of the workers compensation internal service fund are included in the governmental activities in the statement of net assets		1,339,002
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Net accrued interest expense for bonds are not reported in the funds

Accrued interest payable	(441,283)
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Bond issuance costs are reported as expenditures in the governmental funds. These costs, net of accumulated amortization are recorded as other assets in the statement of net assets

Unamortized Bond Issuance Costs	867,808
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds

**Bonds Payable**

Due within one year	(2,790,000)	
Due in more than one year	<u>(28,065,000)</u>	
		(30,855,000)

**Community Disaster Loan Payable**

(5,462,053)

**Compensated absences**

Due within one year	(38,126)	
Due in more than one year	<u>(359,842)</u>	
		(397,968)

Net assets - governmental activities	\$	<u><u>83,974,083</u></u>
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See notes to financial statements

**LAFOURCHE PARISH GOVERNMENT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2011**

Statement E

	Major Funds			
	001	107	108	119
	General	Solid Waste	Royalty	Library Commission Fund
<b>REVENUES</b>				
Taxes				
Ad Valorem	\$ 1,855,904	\$ -	\$ -	\$ 4,516,607
Sales	-	6,919,422	-	-
Other	2,812,590	-	-	-
Intergovernmental from				
Federal Government	2,360,035	-	-	-
State Government	722,293	-	5,454,603	108,438
Local Government	-	-	-	14,156
Charges for Services	2,209,769	1,690	-	17,994
Fines and Forfeitures	62,830	-	-	16,297
Investment Income	17	1,832	2,230	9,628
Other	153,492	18,417	-	192,196
<b>Total Revenues</b>	<b>10,176,930</b>	<b>6,941,361</b>	<b>5,456,833</b>	<b>4,875,316</b>
<b>EXPENDITURES</b>				
Current				
General Government	5,389,050	-	1,000,000	-
Public Safety	3,584,793	-	-	-
Public Works	1,061,215	7,071,871	-	-
Community Services	139,087	-	-	-
Culture and Recreation	-	-	-	3,754,675
Capital Outlay	-	-	-	42,652
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total Expenditures</b>	<b>10,174,145</b>	<b>7,071,871</b>	<b>1,000,000</b>	<b>3,797,327</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,785</b>	<b>(130,510)</b>	<b>4,456,833</b>	<b>1,077,989</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	1,115,940	-	-	-
Transfers Out	(1,690,801)	-	(4,416,163)	(854,378)
<b>Total other financing sources (uses)</b>	<b>(574,861)</b>	<b>-</b>	<b>(4,416,163)</b>	<b>(854,378)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(572,076)</b>	<b>(130,510)</b>	<b>40,670</b>	<b>223,611</b>
<b>FUND BALANCES -</b>				
BEGINNING OF YEAR	1,623,509	1,563,953	5,670,787	12,237,447
<b>END OF YEAR</b>	<b>\$ 1,051,433</b>	<b>\$ 1,433,443</b>	<b>\$ 5,711,457</b>	<b>\$ 12,461,058</b>

See notes to financial statements

**LAFOURCHE PARISH GOVERNMENT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2011**

Statement E

123	299		
Civil Defense	Capital Projects Fund	Non-Major Funds	Total
\$ -	\$ -	\$ 16,143,421	\$ 22,515,932
-	-	3,754,631	10,674,053
-	-	-	2,812,590
80,969	-	9,515,619	11,956,623
-	-	3,162,210	9,447,544
-	-	1,187,913	1,202,069
-	-	126,121	2,355,574
-	-	989,000	1,068,127
-	-	70,777	84,484
12,341	-	422,084	798,530
93,310	-	35,371,776	62,915,526
-	-	1,871,586	8,260,636
-	-	-	3,584,793
323,492	214,811	12,633,042	21,304,431
-	-	10,080,471	10,219,558
-	-	1,287,794	5,042,469
-	5,391,996	3,098,196	8,532,844
-	-	2,685,000	2,685,000
-	-	1,447,159	1,447,159
323,492	5,606,807	33,103,248	61,076,890
(230,182)	(5,606,807)	2,268,528	1,838,636
-	5,816,308	11,220,036	18,152,284
(48,382)	-	(11,142,560)	(18,152,284)
(48,382)	5,816,308	77,476	-
(278,564)	209,501	2,346,004	1,838,636
622,363	(348,731)	23,757,888	45,127,216
\$ 343,799	\$ (139,230)	\$ 26,103,892	\$ 46,965,852

See notes to financial statements

**LAFOURCHE PARISH GOVERNMENT**  
**Reconciliation of the Statement of Revenues, Expenditures, and**  
**Changes in fund Balance to the Statement of Activities**  
**For the Year Ended December 31, 2011**

Statement F

Net changes in fund balances - governmental funds \$ 1,838,636

Amounts reported for *governmental activities* in the statement of activities different because

Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives

Capital outlay as per financial statements	8,532,844	
Capital outlay not capitalized	(4,469,762)	
Current year depreciation included in		
General Government	(908,823)	
Public Works	(6,523,407)	
Public Safety	(172,691)	
Health & Community	(49,850)	
Culture & Recreation	(323,181)	
	(7,977,952)	
Other asset adjustments/reclassifications	(133,011)	(4,047,881)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide financial statements

Bond principal payments 2,685,000

Some expenses reported in the statement of activities do not require current financial resources and therefore are not reported as expenditures in governmental funds

Change in long-term compensated absences	31,119	
Change in accrued interest payable	74,332	
Amortization of bond debt issuance costs	(114,457)	
	(9,006)	

The net revenue of the internal service fund is included in governmental activities in the statement of net assets

207,791

Change in net assets of governmental activities \$ 674,540

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

## Statement of Net Assets Proprietary Funds December 31, 2011

Statement G

	Business-type Activities - Enterprise Funds			Governmental Activities
	502			601
	Brocatto Community Sewerage	Non-Major Enterprise Funds	Total Enterprise Funds	Internal Service Fund
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Cash with Fiscal Agent	-	-	-	47,993
Investments	-	-	-	460,095
Receivables	6,271	9,808	16,079	26,355
Due from Other Funds	-	1,504	1,504	837,655
Prepaid expense	-	-	-	66,994
Total current assets	6,271	11,312	17,583	1,439,092
Noncurrent assets				
Capital Assets				
Property, Plant and Equipment	2,407,988	3,251,122	5,659,110	-
Accumulated Depreciation	(1,468,498)	(1,401,536)	(2,870,034)	-
Total Capital Assets	939,490	1,849,586	2,789,076	-
Total assets	\$ 945,761	\$ 1,860,898	\$ 2,806,659	\$ 1,439,092
<b>LIABILITIES</b>				
Current liabilities				
Accounts Payable	\$ 5,130	\$ 13,066	\$ 18,196	\$ 148
Salaries and Benefits Payable	-	-	-	3,030
Claims Payable	-	-	-	96,884
Due to Other Funds	81,427	174,583	256,010	28
Total current liabilities	86,557	187,649	274,206	100,090
<b>NET ASSETS</b>				
Invested in capital assets	939,490	1,849,586	2,789,076	-
Unrestricted (deficit)	(80,286)	(176,337)	(256,623)	1,339,002
Total Fund Equity	859,204	1,673,249	2,532,453	1,339,002
Total Liabilities and Fund Equities	\$ 945,761	\$ 1,860,898	\$ 2,806,659	\$ 1,439,092

See notes to financial statements

**LAFOURCHE PARISH GOVERNMENT**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2011**

Statement H

	<b>Business-type Activities - Enterprise Funds</b>			<b>Governmental Activities</b>
	<b>502</b>			<b>601</b>
	<b>Brocatto Community Sewerage</b>	<b>Non-Major Enterprise Funds</b>	<b>Total Enterprise Funds</b>	<b>Internal Service Fund</b>
<b>OPERATING REVENUES</b>				
Charges for Insurance	\$ -	\$ -	\$ -	\$ 532,526
Charges for Service	72,669	121,951	194,620	-
<b>Total Operating Revenues</b>	<b>72,669</b>	<b>121,951</b>	<b>194,620</b>	<b>532,526</b>
<b>OPERATING EXPENSES</b>				
Personal services	-	-	-	65,404
Professional services	8,771	17,136	25,907	32,655
Operating services	50,966	122,867	173,833	-
Other services	3,280	5,063	8,343	232,736
Supplies	-	101	101	-
Depreciation	96,319	134,930	231,249	-
<b>Total expenses</b>	<b>159,336</b>	<b>280,097</b>	<b>439,433</b>	<b>330,795</b>
<b>Operating Income (Loss)</b>	<b>(86,667)</b>	<b>(158,146)</b>	<b>(244,813)</b>	<b>201,731</b>
<b>NON-OPERATING REVENUES</b>				
Investment Income	-	-	-	901
Other	-	-	-	5,159
<b>Total Non-Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,060</b>
<b>CHANGES IN NET ASSETS</b>	<b>(86,667)</b>	<b>(158,146)</b>	<b>(244,813)</b>	<b>207,791</b>
<b>NET ASSETS</b>				
<b>BEGINNING OF YEAR</b>	<b>945,871</b>	<b>1,831,395</b>	<b>2,777,266</b>	<b>1,131,211</b>
<b>END OF YEAR</b>	<b>\$ 859,204</b>	<b>\$ 1,673,249</b>	<b>\$ 2,532,453</b>	<b>\$ 1,339,002</b>

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

## Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2011

Statement I

	Business-type Activities - Enterprise Funds			Governmental Activities
	502 Brocatto Community Sewerage	Non-Major Enterprise Funds	Total Enterprise Funds	601 Internal Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Received from Customers	\$ 71,962	\$ 36,901	\$ 108,863	\$ -
Cash received for Premiums	-	-	-	477,449
Cash payments to employees for services and benefits	-	-	-	(65,188)
Cash Payments for Operating Costs	(71,962)	(36,901)	(108,863)	(51,241)
Net Cash Provided by (Used in) Operating Activities	-	-	-	361,020
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment Income and Maturities	-	-	-	6,060
Net Cash Provided by Investing Activities	-	-	-	6,060
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-	-	-	367,080
<b>CASH AND CASH EQUIVALENTS</b>				
<b>BEGINNING OF YEAR</b>	-	-	-	141,008
<b>END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 508,088</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>				
Operating Income (Loss)	(86,667)	(21,942)	(108,609)	201,731
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Depreciation	96,319	7,495	103,814	-
(Increase) Decrease in Assets				
Receivables	(707)	133	(574)	(26,345)
Prepaid Expense	-	-	-	(22,152)
Due from Other Funds	-	-	-	279,280
Increase (Decrease) in Liabilities				
Claims Payable	-	-	-	(28,732)
Accounts and Other Payables	(60)	(1,888)	(1,948)	(42,978)
Salaries and Benefits Payable	-	-	-	216
Due to Other Funds	(8,885)	16,202	7,317	-
Net Cash Provided by (Used in) Operating Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 361,020</u>

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Assets  
Discretely Presented Component Units  
December 31, 2011

Statement J

	<b>Bayou Blue Fire Protection District</b>	<b>Fire Protection District No. 1</b>	<b>Fire Protection District No. 3</b>	<b>Hospital Service District No. 1</b>
<b>ASSETS</b>				
Cash	\$ 299,143	\$ 511,614	\$ 7,831,373	\$ 899,910
Investments	326,452	-	-	8,384,723
Receivables	369,336	433,045	111,727	6,812,165
Other current assets	11,978	64,691	171,367	1,438,446
Capital Assets, net of depreciation	<u>902,079</u>	<u>1,608,991</u>	<u>3,162,011</u>	<u>7,429,791</u>
<b>Total Assets</b>	<u><u>\$ 1,908,988</u></u>	<u><u>\$ 2,618,341</u></u>	<u><u>\$ 11,276,478</u></u>	<u><u>\$ 24,965,035</u></u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 18,813	\$ -	\$ 162,064	\$ 2,021,947
Due to other governmental units	-	-	-	-
Deferred revenues	393,349	481,050	-	-
Other liabilities	3,013	1,533	-	523,593
Long-term Liabilities				
Due within one year	82,812	35,000	-	2,543,635
Due in more than one year	<u>266,465</u>	<u>121,000</u>	<u>-</u>	<u>4,746,457</u>
<b>Total Liabilities</b>	<u><u>764,452</u></u>	<u><u>638,583</u></u>	<u><u>162,064</u></u>	<u><u>9,835,632</u></u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	552,802	1,451,458	3,162,011	5,134,794
Restricted for:				
Customer Deposits	-	-	-	-
Capital Projects	-	-	-	159,763
Debt Service	-	85,014	-	-
Unrestricted	<u>591,734</u>	<u>443,286</u>	<u>7,952,403</u>	<u>9,834,846</u>
<b>Total Net Assets</b>	<u><u>1,144,536</u></u>	<u><u>1,979,758</u></u>	<u><u>11,114,414</u></u>	<u><u>15,129,403</u></u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 1,908,988</u></u>	<u><u>\$ 2,618,341</u></u>	<u><u>\$ 11,276,478</u></u>	<u><u>\$ 24,965,035</u></u>

(continued)

See notes to financial statements



# LAFOURCHE PARISH GOVERNMENT

## Combining Statement of Net Assets Discretely Presented Component Units December 31, 2011

Statement J

	Hospital Service District No 2	Hospital Service District No 3	Home Mortgage Authority	Housing Authority
<b>ASSETS</b>				
Cash	\$ 523,170	\$ 135,070,320	\$ 1,685,511	\$ 6,854,248
Investments	-	375,000	-	-
Receivables	8,028,777	18,052,094	-	3,897,034
Other current assets	90,707	5,032,888	-	255,936
Capital Assets, net of depreciation	3,035,810	123,703,985	-	10,906,838
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$ 11,678,464</u>	<u>\$ 282,234,287</u>	<u>\$ 1,685,511</u>	<u>\$ 21,914,056</u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	20,265	12,490,126	-	193,323
Due to other governmental units	-	-	-	-
Deferred revenues	-	-	-	32,723
Other liabilities	-	-	-	7,641
Long-term Liabilities				
Due within one year	-	-	-	84,217
Due in more than one year	-	-	10,000	7,954,157
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities	<u>20,265</u>	<u>12,490,126</u>	<u>10,000</u>	<u>8,272,061</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	3,035,810	123,703,985	-	6,995,238
Restricted for:				
Customer Deposits	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	163,327	567,934
Unrestricted	8,622,389	146,040,176	1,512,184	6,078,823
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Net Assets	<u>11,658,199</u>	<u>269,744,161</u>	<u>1,675,511</u>	<u>13,641,995</u>
Total Liabilities and Fund Balances	<u>\$ 11,678,464</u>	<u>\$ 282,234,287</u>	<u>\$ 1,685,511</u>	<u>\$ 21,914,056</u>

(continued)

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Assets  
Discretely Presented Component Units  
December 31, 2011

Statement J

	<u>Juvenile Justice Commission</u>	<u>Communications District</u>	<u>Water District No 1</u>	<u>Drainage District No 1</u>
<b>ASSETS</b>				
Cash	\$ 1,501,512	\$ 1,211,334	\$ 4,063,935	\$ 517,757
Investments	505,375	-	10,525,051	1,277,716
Receivables	155,261	160,896	1,731,236	313,526
Other current assets	-	352,266	829,640	-
Capital Assets, net of depreciation	<u>1,356,557</u>	<u>3,821,600</u>	<u>70,816,288</u>	<u>-</u>
 Total Assets	 <u>\$ 3,518,705</u>	 <u>\$ 5,546,096</u>	 <u>\$ 87,966,150</u>	 <u>\$ 2,108,999</u>
 <b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 135,791	\$ 229,927	\$ 349,052	\$ 16,863
Due to other governmental units	-	-	-	-
Deferred revenues	1,138,230	-	-	352,214
Other liabilities	-	-	1,486,264	-
Long-term Liabilities				
Due within one year	-	115,000	1,795,000	-
Due in more than one year	<u>111,771</u>	<u>1,275,000</u>	<u>22,133,342</u>	<u>-</u>
Total Liabilities	<u>1,385,792</u>	<u>1,619,927</u>	<u>25,763,658</u>	<u>369,077</u>
 <b>NET ASSETS</b>				
Invested in capital assets, net of related debt	1,356,557	2,431,600	48,793,886	-
Restricted for:				
Customer Deposits	-	-	999,335	-
Capital Projects	-	-	260,000	-
Debt Service	-	-	1,241,706	-
Unrestricted	<u>776,356</u>	<u>1,494,569</u>	<u>10,907,565</u>	<u>1,739,922</u>
Total Net Assets	<u>2,132,913</u>	<u>3,926,169</u>	<u>62,202,492</u>	<u>1,739,922</u>
 Total Liabilities and Fund Balances	 <u>\$ 3,518,705</u>	 <u>\$ 5,546,096</u>	 <u>\$ 87,966,150</u>	 <u>\$ 2,108,999</u>

(continued)

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Assets  
Discretely Presented Component Units  
December 31, 2011

Statement J

	Tourist Commission	Ambulance Service District No. 1	LAT Workforce Investment Board, Inc	Central Lafourche Ambulance Service District
<b>ASSETS</b>				
Cash	\$ 351,949	\$ 2,487,120	\$ 88,025	\$ 604,710
Investments	778,641	236,531	-	-
Receivables	43,517	1,579,934	124,560	439,319
Other current assets	-	42,547	-	-
Capital Assets, net of depreciation	317,977	1,069,041	171	-
	<u>317,977</u>	<u>1,069,041</u>	<u>171</u>	<u>-</u>
<b>Total Assets</b>	<u><u>\$ 1,492,084</u></u>	<u><u>\$ 5,415,173</u></u>	<u><u>\$ 212,756</u></u>	<u><u>\$ 1,044,029</u></u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 35,854	\$ 136,331	\$ 133,778	\$ -
Due to other governmental units	-	-	-	-
Deferred revenues	-	-	-	491,618
Other liabilities	-	-	-	-
Long-term Liabilities				
Due within one year	-	-	-	-
Due in more than one year	17,077	-	24,847	-
	<u>17,077</u>	<u>-</u>	<u>24,847</u>	<u>-</u>
<b>Total Liabilities</b>	<u>52,931</u>	<u>136,331</u>	<u>158,625</u>	<u>491,618</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	317,977	1,069,041	171	-
Restricted for				
Customer Deposits	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Unrestricted	1,121,176	4,209,801	53,960	552,411
<b>Total Net Assets</b>	<u>1,439,153</u>	<u>5,278,842</u>	<u>54,131</u>	<u>552,411</u>
<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 1,492,084</u></u>	<u><u>\$ 5,415,173</u></u>	<u><u>\$ 212,756</u></u>	<u><u>\$ 1,044,029</u></u>

(continued)

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

## Combining Statement of Net Assets Discretely Presented Component Units December 31, 2011

Statement J

	Veterans Memorial District	Total
<b>ASSETS</b>		
Cash	\$ 321,896	\$ 164,823,527
Investments	-	22,409,489
Receivables	454,640	42,707,067
Other current assets	12,458	8,302,924
Capital Assets, net of depreciation	<u>1,184,689</u>	<u>229,315,828</u>
 Total Assets	 <u><u>\$ 1,973,683</u></u>	 <u><u>\$ 467,558,835</u></u>
 <b>LIABILITIES</b>		
Accounts, salaries and other payables	\$ 90,686	16,034,820
Due to other governmental units	-	-
Deferred revenues	454,640	3,343,824
Other liabilities	3,033	2,025,077
Long-term Liabilities		
Due within one year	85,000	4,740,664
Due in more than one year	<u>175,000</u>	<u>36,835,118</u>
Total Liabilities	<u>808,359</u>	<u>62,979,501</u>
 <b>NET ASSETS</b>		
Invested in capital assets, net of related debt	924,689	198,930,019
Restricted for:		
Customer Deposits	-	999,335
Capital Projects	-	419,763
Debt Service	41,964	2,099,945
Unrestricted	<u>198,671</u>	<u>202,130,272</u>
Total Net Assets	<u>1,165,324</u>	<u>404,579,334</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 1,973,683</u></u>	 <u><u>\$ 467,558,835</u></u>

(concluded)

See notes to financial statements



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2011

Statement K

	Bayou Blue Fire Protection District	Fire Protection District No. 1	Fire Protection District No. 3	Hospital Service District No. 1
<b>EXPENSES</b>	\$ 245,904	\$ 383,013	\$ 2,761,208	\$ 32,497,387
<b>PROGRAM REVENUES</b>				
Charges for services	24,870	24,301	-	31,304,733
Operating grants and contributions	-	55,741	-	-
Capital grants and contributions	-	-	-	-
Total program revenues	<u>24,870</u>	<u>80,042</u>	<u>-</u>	<u>31,304,733</u>
<b>NET (EXPENSE) REVENUE</b>	(221,034)	(302,971)	(2,761,208)	(1,192,654)
<b>GENERAL REVENUES</b>				
Taxes				
Ad valorem taxes	348,885	441,614	3,772,363	1,780,559
Sales and use taxes	-	-	-	-
Intergovernmental from				
Federal Government	-	-	-	-
State of LA	12,397	9,884	103,711	-
Local Governments	-	-	-	-
Interest and investment earnings	3,244	-	18,128	(247,930)
Miscellaneous	232	-	84,225	1,697,879
Total general revenues	<u>364,758</u>	<u>451,478</u>	<u>3,978,427</u>	<u>3,230,508</u>
<b>CHANGES IN NET ASSETS</b>	<u>143,724</u>	<u>148,507</u>	<u>1,217,219</u>	<u>2,037,854</u>
<b>NET ASSETS BEGINNING OF YEAR</b>	<u>1,000,812</u>	<u>1,831,251</u>	<u>9,897,195</u>	<u>13,091,549</u>
<b>NET ASSETS END OF YEAR</b>	<u>\$ 1,144,536</u>	<u>\$ 1,979,758</u>	<u>\$ 11,114,414</u>	<u>\$ 15,129,403</u>

(continued)

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2011

Statement K

	Hospital Service District No 2	Hospital Service District No 3	Home Mortgage Authority	Housing Authority
<b>EXPENSES</b>	\$ 363,065	\$ 124,777,706	\$ 27,803	\$ 3,672,960
<b>PROGRAM REVENUES</b>				
Charges for services	31,995	141,108,879	-	3,566,839
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total program revenues	<u>31,995</u>	<u>141,108,879</u>	<u>-</u>	<u>3,566,839</u>
<b>NET (EXPENSE) REVENUE</b>	(331,070)	16,331,173	(27,803)	(106,121)
<b>GENERAL REVENUES</b>				
Taxes				
Ad valorem taxes	221,257	-	-	-
Sales and use taxes	-	-	-	-
Intergovernmental from				
Federal Government	-	-	-	-
State of LA	-	-	-	-
Local Governments	-	-	-	-
Interest and investment earnings	125,485	241,427	213	219,882
Miscellaneous	-	1,394,108	-	(457,283)
Total general revenues	<u>346,722</u>	<u>1,635,535</u>	<u>213</u>	<u>(237,401)</u>
<b>CHANGES IN NET ASSETS</b>	<u>15,652</u>	<u>17,966,708</u>	<u>(27,590)</u>	<u>(343,522)</u>
<b>NET ASSETS BEGINNING OF YEAR</b>	<u>11,642,547</u>	<u>251,777,453</u>	<u>1,703,101</u>	<u>13,985,517</u>
<b>NET ASSETS END OF YEAR</b>	<u>\$ 11,658,199</u>	<u>\$ 269,744,161</u>	<u>\$ 1,675,511</u>	<u>\$ 13,641,995</u>

(continued)

See notes to financial statements

# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2011

Statement K

	Juvenile Justice Commission	Communications District	Water District No 1	Drainage District No 1
<b>EXPENSES</b>	\$ 3,234,984	\$ 841,462	\$ 10,197,675	\$ 202,559
<b>PROGRAM REVENUES</b>				
Charges for services	9,800	1,112,228	10,229,781	-
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total program revenues	<u>9,800</u>	<u>1,112,228</u>	<u>10,229,781</u>	<u>-</u>
<b>NET (EXPENSE) REVENUE</b>	(3,225,184)	270,766	32,106	(202,559)
<b>GENERAL REVENUES</b>				
Taxes				
Ad valorem taxes	2,202,348	-	2,218,022	336,814
Sales and use taxes	-	-	-	-
Intergovernmental from				
Federal Government	-	-	-	-
State of LA	998,314	-	52,264	15,575
Local Governments	-	-	-	-
Interest and investment earnings	11,658	3,798	25,618	11,984
Miscellaneous	<u>21,069</u>	<u>(66,165)</u>	<u>(830,521)</u>	<u>-</u>
Total general revenues	<u>3,233,389</u>	<u>(62,367)</u>	<u>1,465,383</u>	<u>364,373</u>
<b>CHANGES IN NET ASSETS</b>	<u>8,205</u>	<u>208,399</u>	<u>1,497,489</u>	<u>161,814</u>
<b>NET ASSETS BEGINNING OF YEAR</b>	<u>2,124,708</u>	<u>3,717,770</u>	<u>60,705,003</u>	<u>1,578,108</u>
<b>NET ASSETS END OF YEAR</b>	<u><u>\$ 2,132,913</u></u>	<u><u>\$ 3,926,169</u></u>	<u><u>\$ 62,202,492</u></u>	<u><u>\$ 1,739,922</u></u>

(continued)

See notes to financial statements



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2011

Statement K

	Tourist Commission	Ambulance Service District No. 1	LAT Workforce Investment Board, Inc	Central Lafourche Ambulance Service District
<b>EXPENSES</b>	\$ 539,828	\$ 2,494,799	\$ 1,535,524	\$ 400,282
<b>PROGRAM REVENUES</b>				
Charges for services	-	1,329,229	3,900	-
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total program revenues	-	1,329,229	3,900	-
<b>NET (EXPENSE) REVENUE</b>	(539,828)	(1,165,570)	(1,531,624)	(400,282)
<b>GENERAL REVENUES</b>				
Taxes				
Ad valorem taxes	-	1,400,981	-	106,694
Sales and use taxes	459,532	-	-	-
Intergovernmental from				
Federal Government	-	-	-	-
State of LA	-	10,557	-	-
Local Governments	-	-	1,527,432	-
Interest and investment earnings	1,974	15,967	-	7,725
Miscellaneous	-	(2,333)	-	-
Total general revenues	461,506	1,425,172	1,527,432	114,419
<b>CHANGES IN NET ASSETS</b>	(78,322)	259,602	(4,192)	(285,863)
<b>NET ASSETS BEGINNING OF YEAR</b>	1,517,475	5,019,240	58,323	838,274
<b>NET ASSETS END OF YEAR</b>	\$ 1,439,153	\$ 5,278,842	\$ 54,131	\$ 552,411

(continued)

See notes to financial statements

**LAFOURCHE PARISH GOVERNMENT**

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2011

Statement K

	<b>Veterans Memorial District</b>	<b>Total</b>
<b>EXPENSES</b>	<b>\$ 163,717</b>	<b>\$ 184,339,876</b>
<b>PROGRAM REVENUES</b>		
Charges for services	-	188,746,555
Operating grants and contributions	-	55,741
Capital grants and contributions	-	-
Total program revenues	-	188,802,296
<b>NET (EXPENSE) REVENUE</b>	<b>(163,717)</b>	<b>4,462,420</b>
<b>GENERAL REVENUES</b>		
Taxes		
Ad valorem taxes	418,530	13,248,067
Sales and use taxes	-	459,532
Intergovernmental from		
Federal Government	-	-
State of LA	-	1,202,682
Local Governments	-	1,527,432
Interest and investment earnings	-	439,153
Miscellaneous	-	1,841,211
Total general revenues	418,530	18,718,077
<b>CHANGES IN NET ASSETS</b>	<b>254,813</b>	<b>23,180,497</b>
<b>NET ASSETS BEGINNING OF YEAR</b>	<b>910,511</b>	<b>381,398,837</b>
<b>NET ASSETS END OF YEAR</b>	<b>\$ 1,165,324</b>	<b>\$ 404,579,334</b>

(concluded)

See notes to financial statements

# Notes to the Financial Statements





**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2011

**INTRODUCTION**

The Lafourche Parish Council (the Parish) is the governing authority for Lafourche Parish and is a political subdivision of the State of Louisiana. Nine council members represent the various districts within the parish. The Parish President, elected by the voters is the chief executive officer and is responsible for carrying out the policies adopted and for administration of all departments, offices, and agencies.

As provided by Article III of the Home Rule Charter, the Parish has all powers, functions, privileges, immunities, and authority previously possessed under LA Revised Statute 33:1236. The more notable of those are the power to make regulations for its own government, to regulate the construction and maintenance of roads, bridges, and drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

The more significant of the Parish's accounting policies are described in these notes to the financial statements.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of Parish have been prepared in conformity with accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In the government-wide financial statements (GWFS) and the fund financial statements (FFS) for proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB Pronouncements, in which case, GASB prevails. For enterprise funds, GASB Statements Nos. 20 and 34 provide the Parish the option of electing to apply FASB pronouncements issued after November 30, 1989. The Parish has elected not to apply those pronouncements.

**B. REPORTING ENTITY**

The financial statements were prepared by applying criteria set forth in Statement No. 14 of the Governmental Accounting Standards Board. The Financial Reporting Entity, as amended by Statement 39 of the GASB, which establish standards for defining and reporting on the financial reporting purposes. The definition of the financial reporting entity is based on the concept that elected officials are accountable to their constituents for their actions. One of the objectives of financial reporting is to provide users of financial statements with a basis for assessing the accountability of elected officials. The financial reporting entity consists of the Lafourche Parish Government, organizations for which the Lafourche Parish Government is financially accountable and other organizations for which the nature and significance of their relationship with the Lafourche Parish Government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Lafourche Parish Government is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Lafourche Parish Government.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. REPORTING ENTITY (continued)**

**Blended Component Unit**

Blended component units are separate legal entities that meet the component unit criteria and provide services entirely to the Lafourche Parish Government. The Parish has determined that the Library Commission Fund should be included in the financial reporting entity of the Parish. For financial reporting purposes, this fund is reported as if it were part of the Parish's operations.

The Lafourche Parish Library was established by the Council of the Parish of Lafourche, the parish governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an advisory Board of Control in accordance with the provisions of LRS 25:214. The members of the Board serve without pay. The Lafourche Parish Library does not issue separate financial statements. The advisory Board of Control is under the governing board of the primary government and the library services are provided entirely to the primary government.

**Discretely Presented Component Units**

Discretely presented component units are separate legal entities that meet the component unit criteria, but do not meet the criteria for blending. They are reported in a separate column to emphasize that they are legally separate from the Parish.

There are a number of special districts located in the Parish that each provides services to a limited number of Parish citizens. The Parish appoints all board members of these districts, can remove appointed members of the boards at will and has a financial benefit/burden or dependency relationship with the special district. Therefore the Parish can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related LA State Bond Commission approvals must be obtained through the Parish.

Based on the previous criteria, the Parish has determined that the following component units are part of the reporting entity:

<b>Component Unit</b>	<b>Fiscal Year End</b>
Bayou Blue Fire Protection District	12/31/2011
Fire Protection District No. 1	12/31/2011
Fire Protection District No. 3	6/30/2011
Hospital Service District No. 1	6/30/2011
Hospital Service District No. 2	9/30/2011
Hospital Service District No. 3	9/30/2011

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. REPORTING ENTITY (continued)**

Home Mortgage Authority	12/31/2011
Housing Authority of Lafourche Parish	9/30/2011
Juvenile Justice Commission	6/30/2011
Lafourche Communication District	12/31/2011
Lafourche Parish Water District No. 1	6/30/2011
Lafourche Parish Gravity Drainage District No. 1	12/31/2011
Lafourche Parish Tourist Commission	12/31/2011
Ambulance Service District No. 1	12/31/2011
LAT Workforce Investment Board, Inc.	6/30/2011
Central Lafourche Ambulance Service District	12/31/2011
Veterans Memorial District	12/31/2011

Complete separate financial statements for all component units may be obtained online from the Louisiana Legislative Auditor's website <http://www.lia.state.la.us>

**C. BASIS OF ACCOUNTING**

The basic financial statements consist of the GWFS on all of the non-fiduciary activities of the primary government and its non-fiduciary component units and the FFS (individual major fund and combined non-major funds)

**Government-Wide Financial Statements (GWFS)**

The GWFS (the Statement of Net Assets and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. The GWFS focus is primarily on the sustainability of the Parish and the change in aggregate financial position resulting from the activities of the fiscal period.

*Governmental Activities* represent programs, which normally are supported by taxes and intergovernmental revenues.

*Business-Type Activities* are financed in whole or in part by fees charged to external parties for goods and services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs are not allocated by function for financial reporting in this statement, however, certain indirect costs have been directly allocated as administrative fees to grants and fund programs.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. BASIS OF ACCOUNTING (continued)**

Program revenue includes

- Charges for to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and
- Grants and contributions that is restricted to meeting the operational or capital requirements of a particular function or segment

Taxes and other items not properly included among program revenues are reported instead as general revenues. This includes internally dedicated resources such as a restricted property tax.

**Fund Financial Statements (FFS)**

The FFS are very similar to the traditional government fund statements as presented by governments prior to the issuance of the GASB Statement No. 34. Emphasis is now on the major funds in either the governmental or business-type categories. Non-major funds (by category) or fund type are summarized into a single column.

The Parish uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds of the primary government are grouped into generic fund types and three broad fund categories.

The fund classifications and a description of each existing fund type follow:

**Governmental Funds**

Governmental funds are used to account for all or most of the governmental activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. Major governmental funds include:

- 1     **001 - General Fund** - the general operating fund of the Parish and accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is always a major fund.
- 2     **Special revenue funds**—account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds reported the following funds as major funds:
  - **107 - Solid Waste Fund** – is a special revenue fund that accounts for the implementation of a parish-wide system for the collection and disposal of solid waste. Revenue is provided by a parish-wide sales and use tax, service charges and sanitation fees.



**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. BASIS OF ACCOUNTING (continued)**

- **108 - Royalty Fund** – is a special revenue fund that finances any projects deemed necessary. Revenue is received from state and mineral royalties granted.
  - **119 – Library Commission Fund** – is a special revenue fund established by the Council of the Parish of Lafourche, the parish governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an advisory Board of Control in accordance with the provisions of LRS 25:214.
  - **123 - Civil Defense Fund** – is a special revenue fund that assists in the development, maintenance and improvement of the State and other local government who respond to disasters and emergencies that may result from nature and/or accidents. Most of the funding is granted from Federal grants and loans.
3. Debt service funds—account for the accumulation of resources for and the payment of principal and interest long-term debt principal, interest and related costs. There is no debt service funds reported as a major fund.
4. Capital projects funds—account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. The capital project fund reported as a major fund is:
- **299 – Capital Projects Fund** – The Capital Projects Fund was created in 2006 to account for all non-road capital outlay projects.

**Proprietary Funds**

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include:

1. Enterprise funds—account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Fund 502 – Brocatto Community Sewerage is considered a Major Fund.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. BASIS OF ACCOUNTING (continued)**

- 2 Internal service funds—account for the financing of goods or services provided by one department to other departments or governments on a cost-reimbursement basis. The Workers Compensation Internal Service fund accounts for workers compensation services provided to other funds of the Parish on a cost reimbursement basis.

**D. MEASUREMENT FOCUS**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

**Government-wide Financial Statements (GWFS)**

The GWFS are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes and the related state revenue sharing are recognized in the year for which they are levied. Ad valorem tax adjustments and deductions are recognized as expenses for the year in which the related property tax revenue is recognized.

**Fund Financial Statements (FFS)**

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues** – those resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeitures, and most miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available. The definition of available means expected to be received within sixty days of the end of the fiscal year except for FEMA reimbursements for which the period is six months.

Non-exchange transactions, in which the Parish receives value without directly giving value in return, included sales tax, property tax, special assessments, grants, entitlements, and donations. Sales and use taxes are considered "measurable" when the underlying transaction occurs and meets the availability criteria. Sales and use tax revenues are recorded in the month collected by the Lafourche Parish School Board, which is tax collecting agency for the Parish.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. MEASUREMENT FOCUS (continued)**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes, which are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose of project before any amounts will be paid to the Parish, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements.

These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Interest income on investments is recorded when earned. At the time of levy, a special assessment receivable is recognized and is offset by deferred revenues. As the assessment becomes measurable and available, deferred revenues are reduced and the revenue is recognized. In addition, interest earned on special assessments is accrued when due, rather than when earned, because it approximately offsets the related interest expenditures that is also recognized when due. Substantially all other revenues are recorded when they become available.

**Expenditures** – are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following:

- Principal and interest on long-term debt are recorded when due, and
- Claims and judgments, group health claims and compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources.

Allocations of cost such as depreciation and amortization are not recognized in the governmental funds.

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. BUDGETARY INFORMATION**

The Parish President prepares a comprehensive operating budget on the modified accrual basis of accounting consistent with generally accepted accounting principles. Ninety days prior to the beginning of each fiscal year, the Parish President is required to submit a budget to the Council for approval.

The Parish employs formal budgetary integration and interim budget reporting practices. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments to get to the final budget. The Parish President is authorized to transfer amounts between budgeted line items within any fund or department.

However, any unfavorable variance of revenues or expenditures of five percent or more within a fund must be presented to the Parish Council for action to amend fund budgets. Unexpended appropriations lapse at year-end.

The Parish uses encumbrance accounting under which purchase orders, contracts, and other commitments are recorded.

**F. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in petty cash, demand deposits, interest-bearing demand deposits, money market accounts, and cash with the state treasury. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Parish may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by R.S. 33:2955, bond covenants and the Parish's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments, however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments are reported at fair value except for:

- Short-term and money market investments, consisting primarily of US Treasury obligations with a maturity of one year or less at time of purchase, which are reported at cost, which approximates fair value, and
- The Louisiana Asset Management Pool (LAMP), which is a local government 2a7-like pool administered by a non-profit corporation organized under State of LA law, which is permitted to be carried at amortized cost.

All investments are traded in a national or international exchange and are valued at the last reported sales price at current exchange rates. There are no investments without an established market. Unrealized gains and losses on investments recorded at fair value are included in investment income.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**G. INTERFUND TRANSACTIONS**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. In the financial statements, interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables (due from) and payables (due to) as appropriate.

Transfers represent a permanent reallocation of resources between funds. In other words, they are not expected to be paid back. For reporting purposes, all interfund transactions between individual governmental funds have been eliminated in the GWFS. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the GWFS as "internal balances."

All interfund transfers are reported as operating transfers.

LA Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end must be transferred to the Parish General Fund. The Parish accordingly has made the required transfer.

**H. PREPAID ITEMS**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both GWFS and FFS. These items are reported in the financial statements using the consumption method. A current asset for the prepaid amounts is recorded at the time of the purchase and the expenditure/expense is reported in the year in which services are consumed. At fiscal year end, because prepayments are not available to finance future governmental fund expenditures, the fund balance is considered non-spendable in an amount equal to the carrying value of the asset on the fund financial statements.

**I. BOND ISSUANCE COSTS**

In the GWFS long-term obligations are reported as liabilities in the applicable governmental activities. Issuance costs are deferred and amortized over the life of the bonds, using the straight-line method.

In the FFS governmental fund types recognize bond issuance costs during the current period. Issuance costs are reported as expenditures.

**J. CAPITAL ASSETS**

Capital assets are reported in the applicable governmental or business-type activities columns in the GWFS, which include land, buildings and improvements, equipment, and infrastructure assets (streets, roads, bridges, canals, and sewer and drainage systems). Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 are recorded at historical cost or estimated historical cost, if actual historical cost is not available. Donated assets are valued at estimated market value on the date of donation.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. CAPITAL ASSETS (continued)**

The cost of a capital asset includes ancillary charges necessary to place the asset into its intended location and condition for use. The costs of normal maintenance and repairs that do not add value to the asset or materially extend its useful life are not capitalized. Improvements are capitalized over the remaining useful life of the asset. Major outlays for capital assets and improvements are capitalized as projects at completion of construction.

At this point the project costs are moved out of construction-in-progress and capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalization value of the assets constructed.

The Parish did not capitalize any interest costs during the period. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

TYPE OF ASSET	YEARS
Land & Construction in Process	n/a
Building & Improvements	10-40
Bridges	30-70
Roads	7
Equipment	3-10
Furniture	5-7

**K. COMPENSATED ABSENCES**

The Parish accrues compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement. The Parish has recorded liabilities for accumulated vacation, sick leave and compensatory time as follows:

**VACATION/SICK LEAVE POLICY**

Employees may earn between 5 to 17 days of both vacation and sick leave each year dependent upon their number of years of service. Four weeks of vacation and 18 weeks of sick leave may be carried forward from one plan year to the next. Vacation leave may be accumulated and paid at separation of employment to a maximum of 20 days. However, all accumulated sick leave lapse at separation of employment.

**COMPENSATORY LEAVE POLICY**

It is the policy of Lafourche Parish Government to allow employees to earn Compensatory Leave for time worked above their normal schedule in a work week. Compensatory leave is leave time earned in lieu of cash payment at the straight-time or time and one-half as compensation for overtime worked. Employees in positions that are designated as "Non-Exempt" are eligible to earn compensatory leave on an hour for hour basis for hours worked over 35 hours and up to 40 hours in a work week.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**K. COMPENSATED ABSENCES (continued)**

Non-exempt employees who work over 40 hours in a work week will earn compensatory time at a rate of one and one-half hours for every overtime hour worked. Employees in positions that are designated as "Exempt" earn compensatory time for any hours worked above their normal work schedule in a work week. Upon separation or termination from Lafourche Parish Government, unused compensatory leave earned by non-exempt employees shall be paid at the employee's regular pay rate. Upon separation or termination from Lafourche Parish Government, all unused compensatory leave earned by exempt employees shall be cancelled. The Parish President shall have the authority to pay for compensatory leave for employees at their regular rate of pay subject to the availability of funds when it is in the best interest of the Parish.

**L. LONG-TERM DEBT**

In the GWFS long term debt and other long-term obligations are reported as liabilities. Long-term liabilities for governmental funds are not reported as liabilities in the FFS. Debt proceeds are reported as other financing sources and payment of principal, interest and other long-term benefits are reported as expenditures.

**M. FUND EQUITY**

**Net Assets - GWFS**

Net assets represent the difference between assets and liabilities. Equity is classified as net assets and displayed in three components:

- Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets.
- Net assets are reported as restricted when there are limitations imposed on their use by external parties such as creditors, grantors, laws or regulations of other governments.
- Unrestricted net assets are all other net assets that do not meet the definition of the other two categories.

When both restricted and unrestricted resources are available for use, it is the policy to use restricted resources first, and then unrestricted resources as they are needed.

**Fund Balances - FFS**

Governmental fund balances are classified as non-spendable, restricted, committed, assigned, or unassigned. Non-spendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the Council through approval of resolutions. Committed fund balance can be assigned for other uses only by similar action of the Council. Assigned fund balances is a limitation imposed by a designee of the Council. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories.

Proprietary fund net assets are classified the same as in the government-wide statements.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the Year Ended December 31, 2011**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**M. FUND EQUITY (continued)**

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the policy of the Parish to generally consider restricted amounts to have been reduced first. When expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the policy of the Parish that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts. In both instances, when a proposed expenditure is made with specific balances identified as the source of the funding, that specific fund balance will be used.

**N. ACCOUNTING ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenues and expenses of proprietary fund and the GWFS during the reporting period. Actual results could differ from these estimates.

**O. CLAIMS AND JUDGEMENTS**

The Parish accounts for the worker's compensation self-insurance program in an internal service fund. The liabilities for claims and judgments are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are reevaluated biannually to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

**2. AD VALOREM TAXES**

Ad valorem taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by LA law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 2008. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June (the lien date). Properties for which the taxes have not been paid are sold for the amount of the taxes.



**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**2. AD VALOREM TAXES (continued)**

<b>Parish-wide Taxes</b>	<b>Adj Max Millage</b>	<b>Authorized</b>	<b>Expiration</b>
General Alimony	2 72	2 72	none
Criminal Tax	78	78	none
Health Unit	77	77	2015
Recreational Facilities	1 56	1 56	2015
Public Building	2 35	2 35	2015
Library	5 40	5 40	2016
Special Service District 1	1 71	1 71	2014
Drainage Dist Parish-wide	3 34	3 34	2015
Health/Drainage/Library	5 41	5 41	2018
Road District 1	5 00	5 00	2018
<b>Totals</b>	<b>29 04</b>	<b>29 04</b>	

**3. DEPOSITS AND INVESTMENTS**

**A. DEPOSITS**

The Parish maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is included as an interfund receivable or payable on the combined balance sheet.

Under state law, deposits (or the resulting bank balances) of all political subdivisions must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank at all times. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent.

Obligations of the United States, the State of LA, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or with a trust company for the account of the political subdivision.

The year-end balances of deposits are as follows:

	<b>Bank Balances</b>	<b>Reported Amount</b>
<b>Checking accounts:</b>		
Governmental Funds	\$3,778,452	\$3,491,985
<b>Cash with fiscal agents:</b>		
Internal Service Fund	48,194	47,993
<b>TOTALS</b>	<b>\$ 3,826,646</b>	<b>\$ 3,539,978</b>

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**3. DEPOSITS AND INVESTMENTS (continued)**

At December 31, cash and cash equivalents in excess of FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the depositors. The GASB, which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities subject to custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, deposits may not be returned. The Parish has no formal policy relating to custodial credit risk. As of December 31, \$3,528,452 of the bank balance was exposed to custodial credit risk. These deposits were uninsured but adequately collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Parish's name. There were adequate securities pledged to cover those deposits at year-end.

**B. INVESTMENTS**

The Parish had the following investments and maturities:

	Fair Value	Matures in less than 1 year
Louisiana Asset Management Pool (LAMP)	\$24,842,257	\$24,842,257
<b>TOTALS</b>	<b>\$24,842,257</b>	<b>\$24,842,257</b>

For an investment, custodial credit risk is the risk that, in the event of a failure of the counterparty, the entity will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Investments in external investment pools are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a7, which governs registered money market funds.

The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or back by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**3. DEPOSITS AND INVESTMENTS (continued)**

For purposes of determining participants' shares, investments are valued at amortized cost, which approximates fair value. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP has a Standard & Poor's Rating of AAAm.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity period of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Parish does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investments held by the Parish mature in 12 months or less.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Parish does not have an additional credit risk policy.

**4. DUE FROM OTHER GOVERNMENTS**

The following is a summary:

Revenue Type	Governmental Funds
Ad valorem taxes	\$ 16,488,080
Sales and use taxes	573,599
State Grants	2,388,010
Federal Grants	1,333,888
Due from other Governmental Units	288,167
	<b>\$ 21,071,744</b>

**5. CAPITAL ASSETS**

Capital asset activity for the year was as follows:

Cost of Capital Assets:	Balance 12/31/10	Additions	Deletions & Adjustments	Balance 12/31/11
Land	\$ 1,076,269	\$ -	\$ -	\$ 1,076,269
Construction in Progress	17,952,017	3,230,043	(133,011)	21,049,049
<b>Capital Assets Non-depreciable</b>	<b>19,028,286</b>	<b>3,230,043</b>	<b>(133,011)</b>	<b>22,125,318</b>
Buildings	30,547,209	-	-	30,547,209
Infrastructure	96,452,852	-	-	96,452,852
Drainage & Other Improvements	2,369,867	-	-	2,369,867
Pumps & Sewerage	28,865,046	-	-	28,865,046
Equipment & Furniture	4,354,290	216,431	-	4,570,721
Vehicles & Equipment	7,657,003	616,608	-	8,273,611
<b>Total Capital Assets - Depreciable</b>	<b>170,246,267</b>	<b>833,039</b>	<b>-</b>	<b>171,079,306</b>
<b>Total Cost of Capital Assets</b>	<b>\$189,274,553</b>	<b>\$4,063,082</b>	<b>\$(133,011)</b>	<b>\$193,204,624</b>

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**5. CAPITAL ASSETS (continued)**

<b>Accumulated Depreciation</b>	<b>Beginning Accumulated</b>	<b>Depreciation Expense</b>		<b>Ending Accumulated</b>
Buildings	\$(5,681,126)	\$ (746,390)	\$ -	\$(6,427,516)
Infrastructure	(71,633,710)	(5,567,264)	-	(77,200,974)
Drainage & Other Improvements	(833,993)	(161,382)	-	(995,375)
Pumps & Sewerage	(27,131,171)	(502,448)	-	(27,633,619)
Equipment & Furniture	(2,939,421)	(497,768)	-	(3,437,189)
Vehicles & Equipment	(5,056,166)	(502,700)	-	(5,558,866)
Total accumulated depreciation	(113,275,587)	(7,977,952)	-	(121,253,539)
<b>Net Depreciable Capital Assets</b>	<b>56,970,680</b>	<b>(7,144,913)</b>	<b>-</b>	<b>49,825,767</b>
<b>Net Capital Assets</b>	<b>\$ 75,998,966</b>			<b>\$ 71,951,085</b>

Depreciation expense was charged to governmental activities functions as follows

General Government	\$ 908,823
Public Safety	172,691
Public Works	6,523,407
Health & Community	49,850
Culture & Recreation	323,181
	<b>\$ 7,977,952</b>

<b>Sewerage - Enterprise Funds:</b>	<b>Balance 12/31/10</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 12/31/11</b>
501-Marydale	\$667,226	-	-	\$667,226
502-Bracato/Alidore	2,407,987	-	-	2,407,987
503-Sewerage Dist 14 - Dugas	181,981	-	-	181,981
504-Rita Sewerage	947,051	-	-	947,051
505 - Marydale Sewerage	1,267,481	-	-	1,267,481
506-Sewer District No 2	187,384	-	-	187,384
Total Cost of Capital Assets	\$5,659,110	-	-	\$5,659,110
<b>ACCUMULATED DEPRECIATION</b>				
501-Marydale	530,816	26,689	-	557,505
502-Bracato/Alidore	1,372,183	96,319	-	1,468,502
503-Sewerage Dist 14 - Dugas	149,223	7,280	-	156,503
504-Total Rita	314,451	41,732	-	356,183
505 - Marydale Sewerage	103,486	51,734	-	155,200
506-Sewer District No 2	168,646	7,495	-	176,141
Total accumulated depreciation	\$2,638,785	\$231,249	-	\$2,870,034
<b>Net Capital Assets</b>	<b>\$3,020,325</b>			<b>\$2,789,076</b>

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**6. LONG-TERM DEBT**

A summary of changes in long-term debt is as follows

Governmental Activities:	Balance 12/31/10	Obligations Retired	Additions	Balance 12/31/11	due within one year
Bonds Payable	\$ 33,540,000	(\$ 2,685,000)	\$ -	\$ 30,855,000	\$ 2,790,000
Community Disaster Loan	5,462,053	-	-	5,462,053	-
<b>Other Liabilities:</b>					
Compensated Absences	429,087	(59,419)	28,300	397,968	38,126
<b>Totals:</b>	<b>\$39,431,140</b>	<b>\$(2,744,419)</b>	<b>\$28,300</b>	<b>\$36,715,021</b>	<b>\$2,828,126</b>

Compensated absences will be liquidated by the fund and department by which the employee's salary is incurred

**BONDS PAYABLE:**

Outstanding bonded debt is comprised of the following individual issues

\$3,000,000 of Road Bonds, (Series 2001) dated November 1, 2001, due in varying annual installments of \$190,000 to \$310,000, plus interest at 5 25% due in semi-annual installments through January 2015	\$ 1,340,000
\$2,000,000 of Road Bonds, (Series 2001-B) dated December 1, 2001, due in varying annual installments of \$105,000 to \$205,000, plus interest at 5 25% due in semi-annual installments through January 2015	\$ 865,000
\$2,500,000 of Public Building Bonds dated May 31, 2005, due in varying annual installments of \$105,000 to \$315,000, plus varying interest at 4 1% due in semi-annual installments through January 2015	\$ 1,450,000
\$15,000,000 of Road Bonds, (Series 2005) dated March 1, 2005, due in varying annual installments of \$280,000 to \$2,820,000, plus varying interest at 3 0% to 4 5% due in semi-annual installments through January 2025	\$14,120,000
\$9,650,000 of Public Improvement Sales Tax Bonds, Series 2007 dated October 1, 2007, due in varying annual installments of \$840,000 to \$1,500,000, plus varying interest at 3 84% due in semi-annual installments through March 1, 2015	\$ 6,490,000
\$10,000,000 of Public Improvement Revenue Bonds, Series 2008 Dated October 15, 2008, due in varying annual installments of \$375,000 to \$630,000, plus varying interest at 4 0% to 5 375% due in semi-annual installments on May 1 and November 1 through 2027	\$9,275,000

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**6. LONG-TERM DEBT (continued)**

The annual requirements to amortize all bonds outstanding are as follows

	Total Principal	Total Interest	Total Payments
<b>2012</b>	\$2,790,000	\$1,337,211	\$4,127,211
<b>2013</b>	2,915,000	1,223,803	4,138,803
<b>2014</b>	3,040,000	1,104,677	4,144,677
<b>2015</b>	2,445,000	995,191	3,440,191
<b>2016</b>	1,350,000	922,883	2,272,883
<b>2017-2021</b>	7,715,000	3,660,040	11,375,040
<b>2022-2026</b>	9,815,000	1,620,048	11,435,048
<b>2027</b>	785,000	42,194	827,194
	<b>\$ 30,855,000</b>	<b>\$ 10,906,046</b>	<b>\$ 41,761,046</b>

Security for the payment of bonded debt is as follows

	Outstanding	Secured by
Public Improvement Revenue Bonds, Series 2008	\$ 8,900,000	½% 20 year Sales taxes collected in Road Tax District 2
Road Bonds, Series 2001	1,075,000	Excess annual revenues above statutory payments of the General Fund
Road Bonds, Series 2001-B	690,000	Excess annual revenues above statutory payments of the General Fund
Road Bonds dated March 1, 2005	13,845,000	Excess annual revenues above statutory payments of the General Fund
Public Improvement Sales Tax Bonds, Series 2007	5,160,000	Sales taxes collected in Road Tax District 3 5 & 6
Public Building Bonds dated May 31, 2005	1,185,000	Excess annual revenues above statutory payments of the General Fund
	<b>\$ 30,855,000</b>	

**COMMUNITY DISASTER LOAN**

With Resolution 05-247, adopted October 25, 2005 the Council approved the application for participating in the Community Disaster Loan Program administered by the Federal Agency – Department of Homeland Security for aid in relief from loss of revenue from the disasters of Hurricanes Katrina and Rita. The loan is considered a promissory note and the local government must pledge collateral security. The Parish has pledged revenues for each fiscal year while any portion of the note is outstanding, after provision has been made for the payments required in connection with any outstanding bonded indebtedness. The term of the loan is 5 years but may be extended. Payments of principal and interest may be deferred until the end of the 5 year period. Interest – computed as the US Treasury rate for 5-year maturities on the date the Promissory Note is executed – accrues on the funds as they are disbursed. The Agency may cancel repayment of all or part of the loan if the revenues in the 3 fiscal years following the fiscal year of the disaster are insufficient to meet the operating budget because of disaster related revenue losses and un-reimbursed disaster related operating expenses or by Legislative Action. Currently there is legislation to cancel repayment of the loan and consider the funds a grant, and consequently we did not accrue interest at the end of this year.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**7. INTERFUND RECEIVABLES AND PAYABLES**

A summary of due to and from other funds follows

Receivable Fund:		Payable Fund – purpose:
General Fund	\$ 463,428	Payroll Clearing Account – to cover payroll costs
General Fund	268,372	Pooled Cash Account - to cover cash disbursements for general fund
General Fund	60,233	Criminal Court – for ½ balance due at end of year
General Fund	7,540,884	Non-major governmental funds – to cover cash disbursed from pooled cash
General Fund	256,009	Enterprise Funds – to cover cash disbursed from pooled cash
Solid Waste Fund	199,209	Pooled Cash Account - to cover cash disbursed from pooled cash
Royalty Fund	2,856,542	Pooled Cash Account - to cover cash disbursed from pooled cash
Library Commission Fund	70,840	General Fund - to cover cash disbursed from pooled cash
Civil Defense Fund	176,159	General Fund - to cover cash disbursed from pooled cash
Capital Projects Fund	1,036,420	General Fund - to cover cash disbursed from pooled cash
Non-Major Governmental Funds	3,651,721	General Fund - to cover cash disbursed from pooled cash
Head Start Special Revenue Fund	14,355	Head Start CACFP – operating expenses
LCAA Special Revenue Fund	6,917	General Fund – operating expenses
Sewer District 2 Fund Enterprise Fund	1,504	General Fund - to cover cash disbursed from pooled cash
Workers Compensation Fund - Internal Service Fund	837,655	General Fund - to cover cash disbursed from pooled cash
<b>\$ 17,440,248</b>		

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**8. INTERFUND TRANSFERS**

A summary of transfers to and from follows

Transfer in to:		Transfers out from - purpose:
General Fund	\$ 1,055,707	Royalty Fund – to fund operating expenditures
General Fund	60,233	Criminal Court Fund - Special Revenue Fund – to transfer balance per LA Revised Statutes
Capital Projects Fund	1,423,589	General Fund – for capital project expenditures
Capital Projects Fund	15,516	Royalty Fund - for capital project expenditures
Capital Projects Fund	854,378	Library Fund - for capital project expenditures
Capital Projects Fund	48,382	Civil Defense Fund - for capital project expenditures
Capital Projects Fund	3,474,443	Non-Major Governmental Funds - for capital project expenditures
Non-Major Governmental Funds	267,212	General Fund - to fund operating expenditures
Non-Major Governmental Funds	3,454,044	Royalty Fund - to fund operating expenditures
Non-Major Governmental Funds	7,498,780	Non-Major Governmental Funds - to fund operating expenditures
<hr/>		
\$ 18,152,284		



**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**9. FUND DEFICITS**

The following individual funds have deficits that are expected to be eliminated by operations and transfers in the next year

<b>Major Funds</b>	
299 - Capital Projects	\$ 139,230
<b>Non-Major Special Revenue Funds</b>	
124 - IV-D Grant Fund	\$ 17,790
141 - CACFP-OCA	\$ 5,367
143 - Weatherization	\$ 169,879
185 - Beachfront Development Commission	\$ 6,620
144 - LIHEAP Grant	\$ 14,393
<b>Non-Major Capital Projects Funds</b>	
206 - Construction RSTD 3, 5, 6	\$ 416,676
<b>Non-Major Enterprise Funds</b>	
503 - Dugas Sewerage	\$ 41,078

**10. EXCESS EXPENDITURES OVER APPROPRIATIONS**

The following individual funds had actual expenditures over budgeted expenditures

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance</b>	<b>%</b>
<b>Non-Major Special Revenue Funds:</b>				
113 - Criminal Court Fund	672,217	993,089	(320,872)	-48%
131 - Head Start Child/Adult Food Program	190,000	193,521	(3,521)	-2%

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**11. DEFERRED COMPENSATION PLAN**

The Parish offers its employees a deferred compensation plan created in accordance with IRS Code Section 457. The plan is available to all employees and permits them to defer a portion of compensation until future years. The deferred compensation plan is available to employees until termination, retirement, death, or an unforeseeable emergency. All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries, and the benefits may not be diverted to any other use.

It is the opinion of the Parish that it has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The assets of the plan are managed by the trustee (Security Benefit). In accordance with GASB Statement No. 32, Accounting and Reporting for IRS Code Section 457 Deferred Compensation Plans, the Parish does not account for the assets and related liabilities in an agency fund.

**12. SALES TAXES**

***7/10 % FOR SOLID WASTE COLLECTION***

As of August 1, 1986 a one percent sales tax within Lafourche Parish was approved by the voters. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, acquiring, maintaining, and operating solid waste collection and disposal facilities and closing garbage dumps for the Parish. The tax was reduced to 7/10 per cent in November 1996. The net proceeds are deposited in the Solid Waste Fund.

***1/2% FOR ROAD SALES TAX DISTRICT 2***

Authorized by a special election on March 31, 2007, a twenty-year one-half percent sales tax in Road Sales Tax District 2 was approved by the voters, to be effective January 1, 2008. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, improving and maintaining public roads, bridges and drainage works in the said District. The tax is also authorized to pay bonded debt incurred for such capital projects. The net proceeds are deposited in the Road Sales Tax District 2 Fund.

***1% FOR ROAD SALES TAX DISTRICT A***

Authorized by a special election on March 31, 2007, a twenty-year one percent sales tax in Road Sales Tax District A was approved by the voters, to be effective October 1, 2007. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, improving and maintaining public roads, bridges and drainage works in the said District. The tax is also authorized to pay bonded debt incurred for such capital projects. The net proceeds are deposited in the Road Sales Tax District A Fund.

**13. RISK MANAGEMENT**

The Parish is subject to various risks of loss related to theft of, damage to, and destruction of assets, error and omissions, injuries to employees, natural disasters, and worker's compensation claims. The Parish has purchased commercial liability insurance to cover risks of loss related to torts or negligence by employees and council members. Commercial insurance has also been obtained to cover risk of damages to or theft of computer equipment, boilers and other machinery, employee's health insurance, and general liability claims. Claims have not exceeded insurance coverage in any of the past three years.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**13. RISK MANAGEMENT (continued)**

The Worker's Compensation Fund – an Internal Service Fund – was established to account for and finance its risk in that area. A commercial insurance policy is purchased for claims in excess of \$10,000 with a \$300,000 limit per occurrence to a maximum coverage of \$1,000,000. All funds participate in the internal service fund and make payments based on estimates of the amounts needed to pay prior and current year claims and reserves necessary for anticipated losses. The estimated claims liability is provided by the third party claims administrator and includes claims incurred but not paid and claims incurred but not reported and out of pocket expenses. The estimated claims liability and the changes in claims liabilities for the past 3 years are:

YEAR	BEGINNING BALANCE	CLAIMS AND CHANGES IN ESTIMATE	PAYMENTS	ENDING BALANCE
2011	\$139,745	\$489,664	\$(532,525)	\$96,884
2010	\$123,985	\$477,807	\$(462,047)	\$139,745
2009	\$51,548	\$264,341	\$(191,904)	\$123,985

**14. COMMITMENTS AND CONTINGENCIES**

The Parish receives funding under grants from various Federal and State agencies. These grants specify the purpose that the monies are to be used and such grants are subject to audit by the granting agency or its representative. If the grant monies received are not expended, the Parish may be required to reimburse the granting agency.

The Parish is currently involved in several litigation matters. In the estimation of management and legal council, the final settlement of these matters will not have a material adverse effect on the financial condition of the Parish.

The Parish is engaged in various construction and capital projects at year-end. Various commitments with contractors are as follows:

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**14. COMMITMENTS AND CONTINGENCIES (continued)**

PROJECT DESCRIPTION	EXPENDITURES TO 12/31/2011	REMAINING COMMITMENT
BUTCH HILL PUMP	\$ 25,965	\$ 199,908
COMPANY CANAL PROJECT	48,654	1,635,061
INDUSTRIAL FLOODWALL AND DRAINAGE	345,225	79,643
LA HIGHWAY 1 PROJECT	4,534	83,443
LOUISE & EAU CLAIRE DRAINAGE PROJECT	136,599	13,401
MANCHESTOR MANOR PUMP	35,014	39,442
MATTHEW BUILDING OLD WALMART	2,235,098	790,888
THIBODAUX LIBRARY	684,648	1,159,911
	<b>\$ 3,515,737</b>	<b>\$ 4,001,697</b>

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**15. COMPONENT UNIT – NOTES TO THE FINANCIAL STATEMENTS**

The balances of deposits are as follows

	Reported Balance	Bank Balance
Time Deposits	\$156,581,665	\$160,688,637
Certificates of Deposit	8,241,862	8,241,862
Total deposits	\$164,823,527	\$168,930,499
Exposed to custodial credit risk		\$153,513,461
Covered by pledged securities		\$153,513,461

Investment balances for the component units are classified as follows

INVESTMENT TYPE	REPORTED VALUE	FAIR VALUE
Certificates of Deposit	\$8,241,862	\$8,241,862
LAMP	2,509,667	2,509,667
Treasury Notes	6,091,673	6,091,673
Other Governmental Securities	5,566,287	5,566,287
	\$22,409,489	\$22,409,489

A summary of capital assets for component units follows

COST OF CAPITAL ASSETS.	Balance 12/31/2010	Additions	Deletions/ Adjustments	Balance 12/31/2011
Land	\$9,830,469	\$445,503	\$ (1)	\$10,275,971
Construction in Progress	14,134,389	4,350,445	(14,292,315)	4,192,519
Total non-depreciated	23,964,858	4,795,948	(14,292,315)	14,468,490
Facilities	300,055,923	18,763,726	(199,868)	318,619,781
Equipment	106,601,696	6,453,898	(9,740,689)	103,314,905
Total depreciated	406,657,619	25,217,624	(9,940,557)	421,934,686
Total Cost	430,622,477	30,013,572	(24,232,873)	436,403,176
<b>ACCUMULATED DEPRECIATION:</b>				
Facilities	60,732,161	4,074,277	13,593,670	78,400,108
Equipment	138,342,515	13,834,452	(23,489,727)	128,687,240
Total accumulated depreciation	199,074,676	17,908,729	(9,896,057)	207,087,348
<b>NET CAPITAL ASSETS</b>	<b>\$231,547,801</b>	<b>\$12,104,843</b>	<b>\$(14,336,816)</b>	<b>229,315,828</b>

Several component units have year-ends that are different from the primary government reporting entity. The following summaries of bond transactions, annual debt requirements and bonds payable by individual issues are presented as of and for the various year ends of the component units.

**LAFOURCHE PARISH GOVERNMENT**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
For the Year Ended December 31, 2011

**15. COMPONENT UNIT – NOTES TO THE FINANCIAL STATEMENTS (continued)**

The following is a summary of changes in long-term debt for the component units

	Balance 12/31/2010	Additions	Retirements	Balance 12/31/2011
General Obligation Bonds	\$2,795,000	\$ -	\$(240,000)	\$2,555,000
Special Revenue Bonds	1,892,000	-	(145,000)	1,747,000
<b>Total Government</b>	<b>4,687,000</b>	<b>-</b>	<b>(385,000)</b>	<b>4,302,000</b>
Tax-Exempt	7,411,006	244,561	(78,967)	7,576,600
Water Revenue	25,244,455	-	(1,633,387)	23,611,068
<b>Total Business Type</b>	<b>32,655,461</b>	<b>244,561</b>	<b>(1,712,354)</b>	<b>31,187,668</b>
Capital Leases	694,956	-	(88,548)	606,408
Loans Payable	7,095,092	-	(2,100,000)	4,995,092
Compensated Absences	316,114	114,317	(56,759)	373,672
OPEB Liability	73,960	36,980	-	110,940
<b>Total Long Term Debt</b>	<b>\$45,522,583</b>	<b>\$395,858</b>	<b>\$(4,342,661)</b>	<b>\$41,575,780</b>

# Required Supplemental Information







**LAFOURCHE PARISH GOVERNMENT**  
**Required Supplementary Information**  
**Budget Comparison Schedule - Fund #001 General Fund**  
**For the Year Ended December 31, 2011**

Schedule 1 1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
<b>REVENUES</b>				
<b>Taxes</b>				
Ad Valorem	\$ 1,473,581	\$ 1,473,581	\$ 1,855,904	\$ 382,323
Gaming and Alcohol	1,131,000	1,131,000	1,146,223	15,223
Franchise	635,000	635,000	736,727	101,727
Severance	915,000	915,000	929,640	14,640
	<u>4,154,581</u>	<u>4,154,581</u>	<u>4,668,494</u>	<u>513,913</u>
<b>Charges for Services</b>				
Licenses & Permits	1,979,350	1,979,350	2,209,769	230,419
	<u>1,979,350</u>	<u>1,979,350</u>	<u>2,209,769</u>	<u>230,419</u>
<b>Intergovernmental</b>				
Federal Government	-	24,508,458	2,360,035	(22,148,423)
State of LA				
Other State Grants	270,913	7,008,249	309,791	(6,698,458)
State Shared Revenue	108,000	108,000	39,274	(68,726)
State in Lieu of Taxes	326,000	347,000	373,228	26,228
Total State of LA	<u>704,913</u>	<u>7,463,249</u>	<u>722,293</u>	<u>(6,740,956)</u>
	<u>704,913</u>	<u>31,971,707</u>	<u>3,082,328</u>	<u>(28,889,379)</u>
<b>Other Charges for Services</b>				
Charges for use of assets	35,150	35,150	35,159	9
Emergency Medical Service	1,000	1,000	1,282	282
	<u>36,150</u>	<u>36,150</u>	<u>36,441</u>	<u>291</u>
<b>Fines and Forfeitures</b>				
Court Fines	47,250	47,250	58,595	11,345
Civil Case Fees	9,450	9,450	4,235	(5,215)
	<u>56,700</u>	<u>56,700</u>	<u>62,830</u>	<u>6,130</u>
<b>Investment Earnings</b>	1,000	1,000	17	(983)
<b>Other</b>				
Oil & Mineral Leases	11,461	11,461	30,589	19,128
Miscellaneous	2,000	2,000	86,462	84,462
Allocation Revenue - Finance	-	-	-	-
	<u>13,461</u>	<u>13,461</u>	<u>117,051</u>	<u>103,590</u>
<b>Total Revenues</b>	<u>6,946,155</u>	<u>38,212,949</u>	<u>10,176,930</u>	<u>(28,036,019)</u>
<b>EXPENDITURES</b>				
<b>Current - General Government</b>				
<b>Legislative</b>				
Personal services and benefits	361,493	361,493	362,316	(823)
Professional services	84,000	108,375	91,546	16,829
Operating services	7,326	7,876	7,080	796
Other services	67,859	81,834	76,399	(69,149)
Operating Supplies	6,650	7,250	6,860	390
	<u>527,328</u>	<u>566,828</u>	<u>544,201</u>	<u>(51,957)</u>
<b>Judicial</b>				
Personal services and benefits	1,847,148	1,847,148	1,868,452	(21,304)
Professional services	106,000	106,000	79,800	26,200
Operating services	4,015	4,015	528	3,487
Other services	68,970	68,970	79,906	(10,936)
Operating Supplies	17,693	17,693	15,607	2,086
Miscellaneous	59,650	58,650	53,010	3,640
	<u>2,103,476</u>	<u>2,100,476</u>	<u>2,097,303</u>	<u>3,173</u>

(continued)

See notes to budgetary comparison schedules

**LAFOURCHE PARISH GOVERNMENT**  
Required Supplementary Information  
Budget Comparison Schedule - Fund #001 General Fund  
For the Year Ended December 31, 2011

Schedule 1 1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
<b>Elections/ Registrar of Voters</b>				
Personal services and benefits	79,367	63,167	60,805	2,362
Operating services	2,050	2,050	865	1,185
Other services	6,840	13,904	13,978	(74)
Operating Supplies	5,300	15,782	13,225	2,557
Miscellaneous	100,000	98,654	41,697	56,957
	<u>193,557</u>	<u>193,557</u>	<u>130,570</u>	<u>62,987</u>
<b>Finance and Administrative</b>				
Personal services and benefits	454,872	454,872	400,559	54,313
Professional services	-	14,924	14,924	-
Operating services	1,450	1,450	550	900
Other services	126,042	111,032	97,848	13,184
Operating Supplies	43,750	43,750	7,061	36,689
Miscellaneous	45,050	45,128	26,496	18,632
	<u>671,164</u>	<u>671,156</u>	<u>547,438</u>	<u>123,718</u>
<b>Executive</b>				
Personal services and benefits	279,988	280,008	275,249	4,759
Professional services	10,250	2,250	381	1,869
Operating services	7,400	7,400	7,263	137
Other services	29,200	34,807	37,800	(2,993)
Operating Supplies	10,500	12,873	9,982	2,891
	<u>337,338</u>	<u>337,338</u>	<u>330,675</u>	<u>6,663</u>
Capital outlay	-	-	-	-
	<u>337,338</u>	<u>337,338</u>	<u>330,675</u>	<u>6,663</u>
<b>Purchasing</b>				
Personal services and benefits	65,305	65,305	58,766	6,539
Operating services	100	100	90	10
Other services	10,037	10,037	7,270	2,767
Operating Supplies	2,400	2,400	1,383	1,017
	<u>77,842</u>	<u>77,842</u>	<u>67,509</u>	<u>10,333</u>
<b>Property &amp; Risk Management</b>				
Personal services and benefits	44,079	48,279	44,701	3,578
Professional services	55,000	50,800	8,068	42,732
Operating services	100	190	171	19
Other services	4,533	2,228	2,351	(123)
Operating Supplies	8,124	10,339	9,797	542
	<u>111,836</u>	<u>111,836</u>	<u>65,088</u>	<u>46,748</u>
<b>Human Resources</b>				
Personal services and benefits	260,121	260,121	227,199	32,922
Professional services	11,100	11,718	6,842	4,876
Operating services	2,100	2,100	1,401	699
Other services	14,375	16,409	18,486	(2,077)
Operating Supplies	10,000	7,348	5,408	1,940
	<u>297,696</u>	<u>297,696</u>	<u>259,336</u>	<u>38,360</u>
<b>Civil Service</b>				
Personal services and benefits	72,467	72,467	74,301	(1,834)
Operating services	664	664	-	664
Other services	6,432	6,132	7,596	(1,464)
Operating Supplies	13,450	13,750	2,710	11,040
	<u>93,013</u>	<u>93,013</u>	<u>84,607</u>	<u>8,406</u>

(continued)

See notes to budgetary comparison schedules

**LAFOURCHE PARISH GOVERNMENT**  
**Required Supplementary Information**  
**Budget Comparison Schedule - Fund #001 General Fund**  
**For the Year Ended December 31, 2011**

Schedule 1 1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
<b>Information Technology</b>				
Personal services and benefits	171,962	171,962	164,516	7,446
Professional services	8,400	8,400	14,874	(6,474)
Operating services	33,700	30,200	16,755	13,445
Other services	41,002	41,002	35,359	5,643
Operating Supplies	2,600	6,100	5,472	628
	<u>257,664</u>	<u>257,664</u>	<u>238,976</u>	<u>20,688</u>
<b>Planning &amp; Zoning</b>				
Personal services and benefits	549,535	834,010	549,492	284,518
Professional services	250	250	480	(230)
Operating services	5,175	4,875	1,678	3,197
Other services	54,708	100,644	29,267	71,377
Operating Supplies	47,660	76,543	16,141	60,402
	<u>657,328</u>	<u>1,016,322</u>	<u>597,058</u>	<u>419,264</u>
<b>Other Departments</b>				
Personal services and benefits	148,656	148,656	125,340	23,316
Professional services	-	-	108	(108)
Operating services	-	-	2,314	(2,314)
Other services	2,360	2,360	39,433	(37,073)
Operating Supplies	-	-	8,930	(8,930)
Miscellaneous	-	-	14,782	(14,782)
	<u>151,016</u>	<u>151,016</u>	<u>190,907</u>	<u>(39,891)</u>
<b>Total General Government</b>	<b>5,479,258</b>	<b>5,874,744</b>	<b>5,151,668</b>	<b>648,492</b>
<b>Public Safety</b>				
Personal services and benefits	210,119	210,119	205,267	4,852
Professional services	68,090	4,236,866	1,043,940	3,192,926
Operating services	111,700	119,676	69,241	50,435
Other services	7,857	350	10,708	(10,358)
Operating Supplies	168,600	183,000	171,096	11,904
<b>Feeding /Maintenance/Transport of Prisoners</b>	<b>862,000</b>	<b>1,143,138</b>	<b>1,729,262</b>	<b>(586,124)</b>
<b>Fire Insurance Rebate</b>	<b>290,000</b>	<b>290,000</b>	<b>336,594</b>	<b>(46,594)</b>
<b>Other - Miscellaneous</b>	<b>20,000</b>	<b>2,750,000</b>	<b>18,685</b>	<b>2,731,315</b>
	<u>1,738,366</u>	<u>8,933,149</u>	<u>3,584,793</u>	<u>5,348,356</u>
<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<u>1,738,366</u>	<u>8,933,149</u>	<u>3,584,793</u>	<u>5,348,356</u>
<b>Public Works</b>				
Personal services and benefits	340,297	340,192	372,125	(31,933)
Professional services	103,100	818,332	580,760	237,572
Operating services	64,000	62,500	62,264	236
Other services	27,050	26,645	28,479	(1,834)
Operating Supplies	4,100	6,005	15,744	(9,739)
Miscellaneous	-	138,327	1,843	136,484
	<u>538,547</u>	<u>1,392,001</u>	<u>1,061,215</u>	<u>330,786</u>
<b>Community Services/Grants/Community Agent</b>				
Personal services and benefits	107,505	107,505	111,168	(3,663)
Professional services	-	-	67	(67)
Operating services	1,615	1,615	547	1,068
Other services	9,501	9,501	14,544	(5,043)
Operating Supplies	2,560	2,560	1,879	681
Miscellaneous	10,500	1,110,500	10,882	1,099,618
	<u>131,681</u>	<u>1,231,681</u>	<u>139,087</u>	<u>1,092,594</u>

(continued)

See notes to budgetary comparison schedules

**LAFOURCHE PARISH GOVERNMENT**  
**Required Supplementary Information**  
**Budget Comparison Schedule - Fund #001 General Fund**  
**For the Year Ended December 31, 2011**

Schedule 1 1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
<b>Economic Development</b>				
Personal services and benefits	97,636	97,636	100,062	(2,426)
Professional services	41,400	41,400	41,272	128
Operating services	1,620	1,620	1,174	446
Other services	102,015	102,015	84,263	17,752
Operating Supplies	9,950	9,950	10,611	(661)
	<u>252,621</u>	<u>252,621</u>	<u>237,382</u>	<u>15,239</u>
<b>Total Current</b>	<b>8,140,473</b>	<b>17,684,196</b>	<b>10,174,145</b>	<b>7,435,467</b>
<b>Total Capital Outlay</b>	<b>(3,000)</b>	<b>9</b>	<b>-</b>	<b>-</b>
Total expenditures	<u>8,137,473</u>	<u>17,684,205</u>	<u>10,174,145</u>	<u>7,435,467</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u><b>(1,191,318)</b></u>	<u><b>20,528,744</b></u>	<u><b>2,785</b></u>	<u><b>(20,600,552)</b></u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from				
108 Royalty Fund	1,469,566	1,785,204	1,055,707	(729,497)
113 Criminal Court Fund	-	-	60,233	60,233
Total Transfers In	<u>1,469,566</u>	<u>1,785,204</u>	<u>1,115,940</u>	<u>(669,264)</u>
Transfers Out to				
104 Drainage & Maintenance fund	(50,000)	(175,546)	(118,657)	56,889
124 IV-D Grant Fund	(32,987)	(32,987)	(32,987)	-
126 Commission of Women Fund	(10,000)	(10,000)	(10,000)	-
130 Head Start Fund	(74,000)	(74,000)	(61,000)	13,000
181 Coastal Zone Management	(24,568)	(4,458)	(44,568)	(40,110)
299 Capital Projects Fund	(901,000)	(24,725,040)	(1,423,589)	23,301,451
Total Transfers Out	<u>(1,092,555)</u>	<u>(25,022,031)</u>	<u>(1,690,801)</u>	<u>23,331,230</u>
Total other financing sources (uses)	<u>377,011</u>	<u>(23,236,827)</u>	<u>(574,861)</u>	<u>22,661,966</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u><b>(814,307)</b></u>	<u><b>(2,708,083)</b></u>	<u><b>(572,076)</b></u>	<u><b>2,061,414</b></u>
<b>FUND BALANCES</b>				
<b>BEGINNING OF YEAR</b>	<u><b>1,695,922</b></u>	<u><b>1,695,922</b></u>	<u><b>1,623,509</b></u>	<u><b>72,413</b></u>
<b>END OF YEAR</b>	<u><b>\$ 881,615</b></u>	<u><b>\$ (1,012,161)</b></u>	<u><b>\$ 1,051,433</b></u>	<u><b>\$ 2,133,827</b></u>

(concluded)

**LAFOURCHE PARISH GOVERNMENT**  
**Required Supplementary Information**  
**Budget Comparison Schedule - Fund #107 - Solid Waste**  
**For the Year Ended December 31, 2011**

Schedule 1 2

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Sales & Use	\$ 6,100,000	\$ 6,100,000	\$ 6,919,422	\$ 819,422
Charges for Services	1,750	1,750	1,690	(60)
Interest	2,600	2,600	1,832	(768)
Miscellaneous - In Kind Contributions	-	-	18,417	18,417
<b>Total Revenues</b>	<b>6,104,350</b>	<b>6,104,350</b>	<b>6,941,361</b>	<b>837,011</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	160,541	160,541	176,399	(15,858)
Professional services	56,806	56,806	68,875	(12,069)
Operating services	6,940,503	6,942,503	6,738,938	203,565
Other services	60,500	57,500	53,482	4,018
Supplies	11,750	12,750	15,760	(3,010)
Other	-	-	18,417	(18,417)
<b>Total current expenditures</b>	<b>7,230,100</b>	<b>7,230,100</b>	<b>7,071,871</b>	<b>158,229</b>
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>7,230,100</b>	<b>7,230,100</b>	<b>7,071,871</b>	<b>158,229</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,125,750)</b>	<b>(1,125,750)</b>	<b>(130,510)</b>	<b>995,240</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
299 Transfer out to Capital Projects Fund	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,125,750)</b>	<b>(1,125,750)</b>	<b>(130,510)</b>	<b>995,240</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,563,953	1,563,953	1,563,953	-
END OF YEAR	\$ 438,203	\$ 438,203	\$ 1,433,443	\$ 995,240

See notes to budgetary comparison schedules

**LAFORCHE PARISH GOVERNMENT**  
Required Supplementary Information  
Budget Comparison Schedule - Fund #108 - Royalty Fund  
For the Year Ended December 31, 2011

Schedule 13

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from				
State of LA	\$ 3,100,000	\$ 4,050,000	\$ 5,454,603	\$ 1,404,603
Interest	3,000	3,000	2,230	(770)
<b>Total Revenues</b>	<b>3,103,000</b>	<b>4,053,000</b>	<b>5,456,833</b>	<b>1,403,833</b>
<b>EXPENDITURES</b>				
Current - General Government				
Federal Grant Match	1,000,000	1,000,000	1,000,000	-
<b>Total expenditures</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,103,000</b>	<b>3,053,000</b>	<b>4,456,833</b>	<b>1,403,833</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
161 Road Sales Tax District 2	-	-	-	-
<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers Out to				
001 General Fund	(1,469,566)	(1,785,204)	(1,055,638)	729,566
102 Building Maintenance	(170,241)	(170,241)	(170,241)	-
103 Roads & Bridges	(1,188,396)	(1,188,396)	(1,188,396)	-
104 Drainage Maintenance Fund	(1,555,697)	(3,265,600)	(1,946,373)	1,319,227
118 Planning Commission	-	(50,000)	-	50,000
201 RSTD #2 Construction	-	(52,237)	(21,418)	30,819
206 RSTD #3,5,6 Construction	-	(450,000)	(17,316)	432,684
299 Capital Projects Fund	(548,130)	(538,269)	(16,781)	521,488
	<b>(4,932,030)</b>	<b>(7,499,947)</b>	<b>(4,416,163)</b>	<b>3,083,784</b>
<b>Total other financing sources (uses)</b>	<b>(4,932,030)</b>	<b>(7,499,947)</b>	<b>(4,416,163)</b>	<b>3,083,784</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(2,829,030)</b>	<b>(4,446,947)</b>	<b>40,670</b>	<b>4,487,617</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	5,670,787	5,670,787	5,670,787	-
END OF YEAR	<b>\$ 2,841,757</b>	<b>\$ 1,223,840</b>	<b>\$ 5,711,457</b>	<b>\$ 4,487,617</b>

See notes to budgetary comparison schedules

**LAFOURCHE PARISH GOVERNMENT**  
**Required Supplementary Information**  
**Budget Comparison Schedule - Fund #119 Library Commission Fund**  
**For the Year Ended December 31, 2011**

Schedule 14

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 4,132,389	\$ 4,300,000	\$ 4,516,607	\$ 216,607
Intergovernmental				
State	108,646	108,646	108,438	(208)
Local	7,000	7,000	14,156	7,156
Charges for Services	9,000	18,000	17,994	(6)
Fines and Forfeitures	6,850	350	16,297	15,947
Interest	25,000	25,000	9,628	(15,372)
Other Revenues	34,000	571,500	192,196	(379,304)
<b>Total Revenues</b>	<b>4,322,885</b>	<b>5,030,496</b>	<b>4,875,316</b>	<b>(155,180)</b>
<b>EXPENDITURES</b>				
Current - General Government - Culture and Recreation				
Personal services and benefits	2,359,000	2,359,000	2,170,870	188,130
Professional services	65,000	65,000	57,141	7,859
Operating services	303,700	303,700	316,872	(13,172)
Other services	246,000	344,200	354,095	(9,895)
Operating Supplies	882,500	882,500	769,156	113,344
Miscellaneous	225,100	691,408	86,541	604,867
	4,081,300	4,645,808	3,754,675	891,133
Capital outlay	445,000	445,000	42,652	402,348
<b>Total expenditures</b>	<b>4,526,300</b>	<b>5,090,808</b>	<b>3,797,327</b>	<b>1,293,481</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(203,415)</b>	<b>(60,312)</b>	<b>1,077,989</b>	<b>1,138,301</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out to				
299 Capital Projects Fund	(1,053,400)	(3,083,190)	(854,378)	2,228,812
<b>Total other financing sources (uses)</b>	<b>(1,053,400)</b>	<b>(3,083,190)</b>	<b>(854,378)</b>	<b>2,228,812</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1 256,815)</b>	<b>(3,143,502)</b>	<b>223,611</b>	<b>3,367,113</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	12,237,447	12,237,447	12,237,447	-
END OF YEAR	\$ 10,980,632	\$ 9,093,945	\$ 12,461,058	\$ 3,367,113

See notes to budgetary comparison schedules

**LAFOURCHE PARISH GOVERNMENT**  
Required Supplementary Information  
Budget Comparison Schedule - Fund #123 - Civil Defense  
For the Year Ended December 31, 2011

Schedule 1 5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental				
Federal	\$ 60,250	\$ 60,750	\$ 80,969	\$ 20,219
State	-	40,070	-	(40,070)
Other Revenues	-	-	12,341	12,341
<b>Total Revenues</b>	<b>60,250</b>	<b>100,820</b>	<b>93,310</b>	<b>(7,510)</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	213,541	199,371	184,537	14,834
Professional services	14,403	100	120	(20)
Operating services	13,100	23,835	17,550	6,285
Other services	60,025	84,272	83,897	375
Operating Supplies	5,315	24,007	21,484	2,523
Miscellaneous	2,850	18,219	15,904	2,315
Total public works	309,234	349,804	323,492	26,312
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>309,234</b>	<b>349,804</b>	<b>323,492</b>	<b>26,312</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(248,984)</b>	<b>(248,984)</b>	<b>(230,182)</b>	<b>18,802</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out to				
299 Capital Projects Fund	-	(69,946)	(48,382)	21,564
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(69,946)</b>	<b>(48,382)</b>	<b>21,564</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(248,984)</b>	<b>(318,930)</b>	<b>(278,564)</b>	<b>40,366</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	697,603	697,603	622,363	(75,240)
END OF YEAR	\$ 448,619	\$ 378,673	\$ 343,799	\$ (34,874)

See notes to budgetary comparison schedules



# Notes to Required Supplemental Information





**LAFOURCHE PARISH GOVERNMENT  
REQUIRED SUPPLEMENTARY INFORMATION  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
For the Year Ended December 31, 2011**

**NOTE 1 - BUDGETARY INFORMATION**

The annual appropriated budget is adopted for all of the governmental funds on a basis consistent with accounting principles generally accepted in the United States except for encumbrances

The Parish President prepares a comprehensive operating and capital budget on the modified accrual basis of accounting consistent with generally accepted accounting principles for the ensuing year. Ninety days prior to the beginning of each fiscal year, the Parish President is required to submit a budget to the Council for approval.

Public hearings are conducted to obtain taxpayer comments.

The budget is legally enacted through the passage of a budget ordinance.

The Parish employs formal budgetary integration and interim budget reporting practices. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments to get to the final budget.

The Parish President is authorized to transfer amounts between budgeted line items within any fund or department. Unexpended appropriations lapse at year-end.

The Parish uses encumbrance accounting under which purchase orders, contracts, and other commitments are recorded. Unencumbered amounts are reappropriated in the following year's budget.

**NOTE 2 – CAPITAL PROJECTS FUND – MAJOR FUND**

Required supplementary information may not include budgetary comparisons for capital projects funds. The budgetary comparison is presented with the Non-Major Capital Project Funds section.



# Non-Major Governmental Funds





# LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet - by Fund Type

Non-Major Governmental Funds

December 31, 2011

Schedule 2.1

	Special Revenue	Debt Service	Capital Projects	Total
<b>ASSETS</b>				
Cash and Equivalents	\$ 115,036	\$ -	\$ 1,452,484	\$ 1,567,520
Investments	9,193,234	4,302,757	30,208	13,526,199
Receivables	1,193,805	-	-	1,193,805
Due from Other Governments	12,279,683	-	-	12,279,683
Due from Other Funds	3,566,576	54,111	52,306	3,672,993
Other Current Assets	15,119	884,420	-	899,539
	<u>26,363,453</u>	<u>5,241,288</u>	<u>1,534,998</u>	<u>33,139,739</u>
<b>Total Assets</b>	<u>\$ 26,363,453</u>	<u>\$ 5,241,288</u>	<u>\$ 1,534,998</u>	<u>\$ 33,139,739</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 514,004	\$ -	\$ 32,293	\$ 546,297
Contracts and Retainage Payable	45,636	-	-	45,636
Salaries and Benefits Payable	471,019	-	-	471,019
Due to Other Funds	4,497,535	585,129	398,512	5,481,176
Due to Other Governmental Units	126,091	-	-	126,091
Other Current Liabilities	365,628	-	-	365,628
	<u>6,019,913</u>	<u>585,129</u>	<u>430,805</u>	<u>7,035,847</u>
<b>Total Liabilities</b>	<u>6,019,913</u>	<u>585,129</u>	<u>430,805</u>	<u>7,035,847</u>
<b>FUND BALANCES</b>				
<b>Restricted</b>				
Capital Projects	7,819,397	-	1,104,193	8,923,590
Judicial	1,836,812	-	-	1,836,812
Federal and State Grant Programs	555,185	-	-	555,185
Debt Service	-	4,656,159	-	4,656,159
<b>Committed</b>				
Public Safety	337,995	-	-	337,995
Public Works	6,375,900	-	-	6,375,900
Culture and Recreation	2,575,358	-	-	2,575,358
Health and Community Services	849,513	-	-	849,513
<b>Total Fund Balances</b>	<u>20,350,160</u>	<u>4,656,159</u>	<u>1,104,193</u>	<u>26,110,512</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 26,370,073</u>	<u>\$ 5,241,288</u>	<u>\$ 1,534,998</u>	<u>\$ 33,146,359</u>

# LAFOURCHE PARISH GOVERNMENT

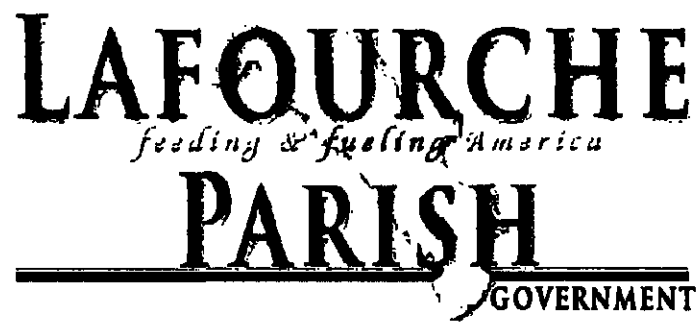
## Combining Statement of Revenue, Expenditures, and Changes in Fund Balance - by Fund Type Non-Major Governmental Funds For the Year Ended December 31, 2011

Schedule 2 2

	Special Revenue	Debt Service	Capital Projects	Total
<b>REVENUES</b>				
Taxes				
Ad Valorem	\$ 16,143,421	\$ -	\$ -	\$ 16,143,421
Sales and Use	3,754,631	-	-	3,754,631
Intergovernmental from				
Federal Government	9,515,619	-	-	9,515,619
State of LA	3,162,210	-	-	3,162,210
Local Governments	1,187,913	-	-	1,187,913
Charges for Services	126,121	-	-	126,121
Fines and Forfeitures	989,000	-	-	989,000
Investment Earnings	61,524	4,123	5,130	70,777
Other	422,084	-	-	422,084
Total Revenues	<u>35,362,523</u>	<u>4,123</u>	<u>5,130</u>	<u>35,371,776</u>
<b>EXPENDITURES</b>				
Current General Government				
Judicial	1,871,586	-	-	1,871,586
Public Safety	-	-	-	-
Public Works	12,450,596	-	182,446	12,633,042
Health & Community Services	10,080,471	-	-	10,080,471
Culture and Recreation	1,287,794	-	-	1,287,794
Debt Service				
Principal	-	2,685,000	-	2,685,000
Interest	-	1,447,159	-	1,447,159
Capital Outlay	2,610	-	3,095,586	3,098,196
Total Expenditures	<u>25,693,057</u>	<u>4,132,159</u>	<u>3,278,032</u>	<u>33,103,248</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>9,669,466</u>	<u>(4,128,036)</u>	<u>(3,272,902)</u>	<u>2,268,528</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	5,506,688	4,174,364	1,538,984	11,220,036
Transfers Out	(11,060,513)	(82,047)	-	(11,142,560)
Total other financing sources (uses)	<u>(5,553,825)</u>	<u>4,092,317</u>	<u>1,538,984</u>	<u>77,476</u>
<b>NET CHANGE IN FUND BALANCE</b>	4 115 641	(35,719)	(1,733,918)	2,346,004
<b>FUND BALANCES - BEGINNING OF YEAR</b>	16,227 899	4,691 878	2,838,111	23,757 888
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 20,343,540</u>	<u>\$ 4,656,159</u>	<u>\$ 1,104,193</u>	<u>\$ 26,103,892</u>



# Non-Major Special Revenue Funds





## **LAFOURCHE PARISH GOVERNMENT**

### **SPECIAL REVENUE FUNDS**

#### **101 ANIMAL CONTROL FUND**

The Animal Control Fund accounts for the humane care and sheltering of animals. The fund also accounts for safety issues and other control activities.

#### **102 BUILDING AND MAINTENANCE FUND**

The Building and Maintenance Fund accounts for the cost of acquiring, constructing, improving, operating, and maintaining public buildings. Financing is provided by specific Ad Valorem tax, state revenue sharing, and interest earnings.

#### **103 ROADS AND BRIDGES FUND**

The Roads and Bridges Fund accounts for maintenance of Parish highways, streets, and bridges. Major financing is provided by Ad Valorem Taxes, the State of Louisiana Parish Transportation Fund, and transfers from the Parish's Royalty Road Fund.

#### **104 DRAINAGE MAINTENANCE FUND**

The Drainage Maintenance Fund accounts for the cost of acquiring, constructing, improving, maintaining, and operating the Parish drainage system. Major financing is provided by parish wide Ad Valorem tax transfers from the Parish's Royalty Road Fund.

#### **105 STREET LIGHT FUND**

The Street Light Fund accounts for the cost of acquiring, constructing, improving, and maintaining electric lights on the streets, roads, highways, alleys, and public places throughout the parish. Financing is provided by a specific Ad Valorem tax and interest earnings.

#### **106 ROAD SALES TAX DISTRICT NO. 2 FUND**

The Road Sales Tax District No. 2 Fund accounts for the sales taxes collected in this District dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

#### **109 BOARD OF HEALTH FUND**

The Board of Health Fund accounts for the Parish's portion of the cost of acquiring, constructing, improving, operating and maintaining the public health units of the Parish. Financing is provided through specific ad valorem taxes, state revenue sharing and interest earnings.

#### **110 RECREATION FUND**

The Recreation Fund accounts for the cost of acquiring, constructing, improving, maintaining, and providing recreational facilities for residents of the parish. Major financing is provided by Ad Valorem taxes and state revenue sharing.

#### **112 CRIMINAL JURY FUND**

The Criminal Jury Fund was established after the passing of Act 1103 by the Louisiana State Legislature which changed the method of payment of jurors in criminal cases. The law imposed additional court costs in criminal cases to provide compensation for jurors. The fund accounts for the revenues and expenditures associated with these criminal cases.

#### **113 CRIMINAL COURT FUND**

The Seventeenth Judicial District Criminal Court Fund is established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to the Parish treasurer and deposited into a special Criminal Court Fund to be used for the expenses of the criminal courts of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute also requires that one-half of the fund balance in the Criminal Court Fund at December 31<sup>st</sup> of each year be transferred to the Parish's General Fund.

## **LAFOURCHE PARISH GOVERNMENT**

### **SPECIAL REVENUE FUNDS**

#### **114 SPECIAL DISTRICT NO. 1 FUND**

The fund was created to account for the 1.8 mills property tax beginning in 2005 through 2014 for the purpose of constructing, acquiring, improving and maintaining lighting facilities on the streets, roads, and public places in rural areas of the Parish. The property tax is also dedicated for costs associated with the control or abatement of public nuisances of the Parish such as the destruction and disposal of abandoned or condemned properties. At least 60% of the tax shall be budgeted for public lighting purposes.

#### **115 OFF DUTY WITNESS FUND**

Act 96 of the 2005 Regular General Session amended RS 15:255 to create a system for Off Duty Law Enforcement Officer Witness fees to ensure proper W-2 withholding occurs. This fund was established to collect and distribute funds for off duty witness officers.

#### **118 PLANNING COMMISSION FUND**

The Lafourche Parish Planning Commission Fund accounts for the planning of new subdivisions. Financing is provided by service charges and processing fees.

#### **121 DRUG COURT – SUPREME COURT FUND**

This fund was created to account for the state revenue received and disbursed to the Supreme Court Drug Court for administration of the Drug Court Program.

#### **124 IV D GRANT FUND**

The IV D Grant Fund was created for the child support enforcement program. The program is administered by the Department of Social Services, Office of Family Support, and Support Enforcement Services.

#### **126 COMMISSION OF WOMEN FUND**

The Commission of Women Fund accounts for monies associated with conferences and workshops which address issues such as education, domestic violence, job training, women's rights and responsibilities, accomplishments of women in the Parish, employment and economic status of women in the Parish and other programs serving the best interest of the women of the Parish.

#### **127 SENIOR CITIZEN ACTIVITY FUND**

The Senior Citizen Activity Fund accounts for tax proceeds used for acquiring, constructing, improving, maintaining, and/or operating public health units and providing supplemental services for senior citizens.

#### **128 REDEDICATION FUND**

The Rededication Fund was created following the November 2, 2004 election. Rededication funds are transferred to this fund and dispersed accordingly.

#### **129 HEALTH ACTIVITY FUND**

The fund was created to account for the maintenance of public health activities not captured within the Board of Health Fund. Funding is provided by the 2004 Rededication Fund.

#### **130 HEAD START FUND**

The Head Start Fund accounts for the financial resources received from the Department of Health and Human Services to provide comprehensive health, education, nutritional, social, and other services primarily to economically disadvantaged preschool children so that the children will attain social competence.

#### **131 CHILD/ADULT CARE FOOD PROGRAM (CACFP) – HEADSTART FUND**

CACFP – Head Start is a nutrition program that accounts for the financial resources from the U.S. Department of Agriculture through the State of Louisiana Department of Education for those persons in the Head Start program. The provider is reimbursed for the meals they serve these children.

## **LAFOURCHE PARISH GOVERNMENT**

### **SPECIAL REVENUE FUNDS**

#### **141 CHILD/ADULT CARE FOOD PROGRAM (CACFP) – OCA FUND**

CACFP is a nutrition program that accounts for the financial resources from the U S Department of Agriculture through the State of Louisiana Department of Education for those persons that care for children in their homes. The provider is reimbursed for the meals they serve these children.

#### **142 LAFOURCHE COMMUNITY ACTION AGENCY (LCAA) OPERATING FUND**

The Operating Fund accounts for community action resources received from the Parish and other resources not required to be accounted for in other community action funds.

#### **143 WEATHERIZATION GRANT FUND**

The Weatherization Fund accounts for the financial resources received from the U S Department of Energy through the State of Louisiana Department of Social Services for the development, administration, and management of weatherization assistance to aid low-income persons.

#### **144 LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) GRANT FUND**

LIHEAP accounts for the financial resources received from the Department of Energy through the State of Louisiana Department of Social Services to assist households in meeting the costs associated with heating and cooling. Participants must show financial need and meet the state income guidelines.

#### **150 COMMUNITY SERVICES BLOCK GRANT (CSBG) FUND**

The CSBG Fund accounts for the financial resources from the U S Department of Health and Human Services through the State of Louisiana, Department of Labor, and the Parish to provide for community based programs that assist in ameliorating the causes and consequences of poverty.

#### **154 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) FUND**

TANF accounts for the financial resources received from the Department of Health and Human Services through the State of Louisiana Department of Social Services to provide temporary assistance and work opportunities to needy families.

#### **160 ROAD SALES TAX DISTRICT A FUND**

The Road Sales Tax District A Fund accounts for the sales tax collections of the consolidation of Road Sales Tax Districts 3, 5 and 6. The consolidation of these districts occurred on October 1, 2007. These funds are dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

#### **161 ROAD SALES TAX DISTRICT 2 FUND**

The Road Sales Tax District 2 Fund accounts for the sales tax collections of Road Sales Tax District 2. The sales tax rate change from one percent to one-half percent occurred on January 1, 2008, therefore a new fund was created to account for these monies separately. These funds are dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

#### **181 COASTAL ZONE MANAGEMENT FUND**

The purpose of the Coastal Zone Management Fund is for operating and/or managing a local wetlands management program. This program is to address land loss and protect natural resources while promoting energy activities.

#### **183 CHRISTMAS TREE PROGRAM FUND**

The purpose of the Christmas Tree Program Fund is to fund local wetland restoration efforts. Lafourche Parish has three sediment fences constructed out of Christmas trees. Also, this funding can be used to plant marsh vegetation.

## **LAFOURCHE PARISH GOVERNMENT**

### **SPECIAL REVENUE FUNDS**

#### **184 MMS CIAP PROJECT FUND**

The Coastal Impact Assistance Program (CIAP) fund accounts for grant funds from Mineral Management Service. CIAP provides grants to eligible States and Coastal Political Subdivisions for purposes such as conservation, protection, restoration of coastal areas, mitigation of damage to fish, wildlife, or natural resources, planning assistance and the administrative costs of complying with CIAP, implementation of a federally-approved marine, coastal, or comprehensive conservation management plan, and mitigation of the impact of OCS activities through funding of onshore infrastructure projects and public service needs. The five projects that Lafourche Parish Government has decided on are Maritime Forest Ridge Restoration, Small Dredge Project, LA 1 Improvements, Mississippi River Long Distance Sediment Pipeline, and Northwest Little Lake Creation and Enhancement.

#### **185 BEACHFRONT DEVELOPMENT COMMISSION FUND**

The purpose of the Beachfront Development Commission is to maintain and preserve beaches for use and enjoyment of the citizens and to develop, operate and maintain recreational facilities and provide for related activities to promote recreation, outdoor activities and water sports on beaches within the District for residents of the district and visitors to the district.

#### **194 DOTD/DNR FUND**

The DNR Local Permit Office Project accounts for funding received from the State of Louisiana Department of Natural Resources to establish a local permit information and training center, where prospective applicants can meet with a permitting expert for assistance in finding out what permits they need and to help them prepare applications.

#### **196 FEMA ACQUISITION FUND**

The purpose of the FEMA Acquisition Fund is to account for FEMA Projects funding the acquisition, demolition or reconstruction of repetitive flooding homes.

#### **197 ARRA FUND**

The purpose of the American Reinvestment Recovery Act Fund is to account for various ARRA projects throughout the parish.

#### **801 BP DISASTER FUND**

The purpose of the BP Disaster Fund is to use the \$1,000,000 in funds received to assist in the recovery resulting from the April 2010 oil spill in the Gulf of Mexico.



# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2011

Schedule 3 1

	101	102	103	104	105
	Animal Control	Building and Maintenance	Roads and Bridges	Drainage Maintenance	Street Light
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	1,878	20	5	7	539,105
Receivables	70	117,245	57,582	20,540	24,763
Due from Other Governments	-	1,407,333	2,749,352	3,079,453	-
Due from Other Funds	51,864	-	-	-	1,276,698
Other Current Assets	1,005	110	-	-	-
<b>Total Assets</b>	<b>\$ 54,817</b>	<b>\$ 1,524,708</b>	<b>\$ 2,806,939</b>	<b>\$ 3,100,000</b>	<b>\$ 1,840,566</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 6,752	\$ 41,681	\$ 16,217	\$ 27,125	\$ 76,507
Contracts and Retainages Payable	-	3,950	-	39,628	-
Salaries and Benefits Payable	3,963	21,557	155,563	101,014	3,103
Due to Other Funds	-	696,138	859,567	882,132	-
Due to Other Governmental Units	16,696	-	82,932	1,800	-
Other Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>27,411</b>	<b>763,326</b>	<b>1,114,279</b>	<b>1,051,699</b>	<b>79,610</b>
<b>FUND BALANCES</b>					
Restricted					
Capital Projects	-	-	-	-	-
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Committed					
Public Safety	27,406	-	-	-	-
Public Works	-	761,382	1,692,660	2,048,301	1,760,956
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>27,406</b>	<b>761,382</b>	<b>1,692,660</b>	<b>2,048,301</b>	<b>1,760,956</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 54,817</b>	<b>\$ 1,524,708</b>	<b>\$ 2,806,939</b>	<b>\$ 3,100,000</b>	<b>\$ 1,840,566</b>

(continued)



# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2011

Schedule 3.1

	106	109	110	112	113
	Road Sales Tax District 2	Board of Health	Recreation	Criminal Jury	Criminal Court
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ 64,151	\$ -
Investments	1,144,069	2	225,961	-	12,359
Receivables	-	41,741	-	-	-
Due from Other Governments	-	461,126	1,014,052	3,106	50,404
Due from Other Funds	-	-	1,107,977	-	84,216
Other Current Assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,144,069</b>	<b>\$ 502,869</b>	<b>\$ 2,347,990</b>	<b>\$ 67,257</b>	<b>\$ 146,979</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 7,646	\$ 105,842	\$ -	\$ 13,408
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	-	12,965	10,220	-	12,204
Due to Other Funds	2,420	171,669	-	5,619	60,233
Due to Other Governmental Units	-	-	1,500	-	900
Other Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,420</b>	<b>192,280</b>	<b>117,562</b>	<b>5,619</b>	<b>86,745</b>
<b>FUND BALANCES</b>					
Restricted					
Capital Projects	1,141,649	-	-	-	-
Judicial	-	-	-	61,638	60,234
Federal and State Grant Programs	-	-	-	-	-
Committed					
Public Safety	-	310,589	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	2,230,428	-	-
Health and Community Services	-	-	-	-	-
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>1,141,649</b>	<b>310,589</b>	<b>2,230,428</b>	<b>61,638</b>	<b>60,234</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,144,069</b>	<b>\$ 502,869</b>	<b>\$ 2,347,990</b>	<b>\$ 67,257</b>	<b>\$ 146,979</b>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2011

Schedule 3 1

	114	115	118	121	124
	Special District 1	Off Duty Witness	Planning Commission	Drug Court - Supreme Court	IV-D Grant
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	731,897	-	52,364	-	-
Receivables	365,228	-	-	-	-
Due from Other Governments	914,599	5,673	22,898	94,788	39,587
Due from Other Funds	-	395,231	43,599	-	-
Other Current Assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,011,724</b>	<b>\$ 400,904</b>	<b>\$ 118,861</b>	<b>\$ 94,788</b>	<b>\$ 39,587</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 2,556	\$ -	\$ 1,028	\$ -	\$ 465
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	3,352	-	3,767	18,806	20,130
Due to Other Funds	325,752	-	1,465	75,982	36,782
Due to Other Governmental Units	-	400	-	-	-
Other Current Liabilities	365,628	-	-	-	-
<b>Total Liabilities</b>	<b>697,288</b>	<b>400</b>	<b>6,260</b>	<b>94,788</b>	<b>57,377</b>
<b>FUND BALANCES</b>					
Restricted					
Capital Projects	-	-	-	-	-
Judicial	1,314,436	400,504	-	-	-
Federal and State Grant Programs	-	-	-	-	(17,790)
Committed					
Public Safety	-	-	-	-	-
Public Works	-	-	112,601	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>1,314,436</b>	<b>400,504</b>	<b>112,601</b>	<b>-</b>	<b>(17,790)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,011,724</b>	<b>\$ 400,904</b>	<b>\$ 118,861</b>	<b>\$ 94,788</b>	<b>\$ 39,587</b>

(continued)

# LAFORCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2011

Schedule 3 1

	126	127	128	129	130
	Commission of Women	Senior Citizen Activity	Rededication	Health Activity	Head Start
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 26,510
Investments	-	306,187	17	1,202	-
Receivables	-	301	-	-	-
Due from Other Governments	-	-	1,652,330	-	168,010
Due from Other Funds	6,970	31,472	-	96,715	14,355
Other Current Assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 6,970</b>	<b>\$ 337,960</b>	<b>\$ 1,652,347</b>	<b>\$ 97,917</b>	<b>\$ 208,875</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 56,080	\$ 84,996
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	-	-	-	3,204	87,503
Due to Other Funds	-	-	841,467	-	23,143
Due to Other Governmental Units	-	-	-	-	13,233
Other Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>841,467</b>	<b>59,284</b>	<b>208,875</b>
<b>FUND BALANCES</b>					
Restricted					
Capital Projects	-	-	-	-	-
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Committed					
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	6,970	337,960	-	-	-
Health and Community Services	-	-	810,880	38,633	-
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>6,970</b>	<b>337,960</b>	<b>810,880</b>	<b>38,633</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,970</b>	<b>\$ 337,960</b>	<b>\$ 1,652,347</b>	<b>\$ 97,917</b>	<b>\$ 208,875</b>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2011

Schedule 3 1

	131	141	142	143	144
	CCFP Headstart	CACFP OCA	LCAA Operating	Weatherization Grant	LIHEAP Grant
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ 14,561	\$ -	\$ -
Investments	-	-	-	-	-
Receivables	-	-	-	-	-
Due from Other Governments	14,355	15,917	35,245	34,897	27,346
Due from Other Funds	-	-	8,917	-	-
Other Current Assets	-	-	-	14,004	-
<b>Total Assets</b>	<b>\$ 14,355</b>	<b>\$ 15,917</b>	<b>\$ 56,723</b>	<b>\$ 48,901</b>	<b>\$ 27,346</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 12,896	\$ 985	\$ -	\$ -
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	-	-	-	-	3,046
Due to Other Funds	14,355	8,388	-	218,780	38,693
Due to Other Governmental Units	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>14,355</b>	<b>21,284</b>	<b>985</b>	<b>218,780</b>	<b>41,739</b>
<b>FUND BALANCES</b>					
Restricted					
Capital Projects	-	-	-	-	-
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	(5,367)	55,738	(169,879)	(14,393)
Committed					
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>-</b>	<b>(5,367)</b>	<b>55,738</b>	<b>(169,879)</b>	<b>(14,393)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 14,355</b>	<b>\$ 15,917</b>	<b>\$ 56,723</b>	<b>\$ 48,901</b>	<b>\$ 27,346</b>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2011

Schedule 3 1

	150	154	160	161	181
	CSBG	TANF	Road Sales Tax District A	Road Sales Tax District 2	Coastal Zone Management
<b>ASSETS</b>					
Cash and Equivalents	\$ 1,453	\$ -	\$ -	\$ -	\$ 340
Investments	-	-	1,756,665	4,404,755	16,741
Receivables	-	-	289,763	276,572	-
Due from Other Governments	16,506	-	-	-	21,416
Due from Other Funds	-	5,168	-	-	41,324
Other Current Assets	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 17,959</b>	<b>\$ 5,168</b>	<b>\$ 2,046,428</b>	<b>\$ 4,681,327</b>	<b>\$ 79,821</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 3,690	\$ -	\$ 6,607	\$ -	\$ 1,685
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	4,875	-	-	-	4,061
Due to Other Funds	436	-	16,739	26,661	-
Due to Other Governmental Units	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>9,001</b>	<b>-</b>	<b>23,346</b>	<b>26,661</b>	<b>5,746</b>
<b>FUND BALANCES</b>					
Restricted					
Capital Projects	-	-	2,023,082	4,654,666	-
Judicial	-	-	-	-	-
Federal and State Grant Programs	8,958	5,168	-	-	74,075
Committed					
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
<b>Total Fund Balances (Accumulated Deficits)</b>	<b>8,958</b>	<b>5,168</b>	<b>2,023,082</b>	<b>4,654,666</b>	<b>74,075</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 17,959</b>	<b>\$ 5,168</b>	<b>\$ 2,046,428</b>	<b>\$ 4,681,327</b>	<b>\$ 79,821</b>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2011

Schedule 3 1

	183	184	185	194	196
	Christmas Tree Program	MMS CIAP Project	Beachfront Development Commission	DOTD/DNR	FEMA Acquisition
<b>ASSETS</b>					
Cash and Equivalents	\$ 8,021	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-
Receivables	-	-	-	-	-
Due from Other Governments	-	33,487	-	-	217,401
Due from Other Funds	18,051	47,871	-	8,630	12,777
Other Current Assets	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 26,072</u>	<u>\$ 81,358</u>	<u>\$ -</u>	<u>\$ 8,630</u>	<u>\$ 230,178</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 33,486	\$ 5,588	\$ -	\$ -
Contracts and Retainages Payable	-	-	-	-	2,058
Salaries and Benefits Payable	-	-	183	-	-
Due to Other Funds	-	-	849	-	-
Due to Other Governmental Units	-	-	-	8,630	-
Other Current Liabilities	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>33,486</u>	<u>6,620</u>	<u>8,630</u>	<u>2,058</u>
<b>FUND BALANCES</b>					
Restricted					
Capital Projects	-	-	-	-	-
Judicial	-	-	-	-	-
Federal and State Grant Programs	26,072	47,872	-	-	228,120
Committed					
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	<u>26,072</u>	<u>47,872</u>	<u>-</u>	<u>-</u>	<u>228,120</u>
Total Liabilities and Fund Balances	<u>\$ 26,072</u>	<u>\$ 81,358</u>	<u>\$ 6,620</u>	<u>\$ 8,630</u>	<u>\$ 230,178</u>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2011

Schedule 3 1

	197	801	
	ARRA Funds	Hurricane Relief	Total
<b>ASSETS</b>			
Cash and Equivalents	\$ -	\$ -	\$ 115,036
Investments	-	-	9,193,234
Receivables	-	-	1,193,805
Due from Other Governments	200,402	-	12,279,683
Due from Other Funds	-	316,741	3,566,576
Other Current Assets	-	-	15,119
	<u>-</u>	<u>-</u>	<u>15,119</u>
<b>Total Assets</b>	<u>\$ 200,402</u>	<u>\$ 316,741</u>	<u>\$ 26,363,453</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 8,473	\$ 291	\$ 514,004
Contracts and Retainages Payable	-	-	45,636
Salaries and Benefits Payable	-	1,503	471,019
Due to Other Funds	190,265	-	4,497,535
Due to Other Governmental Units	-	-	126,091
Other Current Liabilities	-	-	365,628
	<u>-</u>	<u>-</u>	<u>365,628</u>
<b>Total Liabilities</b>	<u>198,738</u>	<u>1,794</u>	<u>6,019,913</u>
<b>FUND BALANCES</b>			
Restricted			
Capital Projects	-	-	7,819,397
Judicial	-	-	1,836,812
Federal and State Grant Programs	1,664	314,947	555,185
Committed			
Public Safety	-	-	337,995
Public Works	-	-	6,375,900
Culture and Recreation	-	-	2,575,358
Health and Community Services	-	-	849,513
<b>Total Fund Balances (Accumulated Deficits)</b>	<u>1,664</u>	<u>314,947</u>	<u>20,350,160</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 200,402</u>	<u>\$ 316,741</u>	<u>\$ 26,370,073</u>

(concluded)

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2011

Schedule 3 2

	101	102	103	104	105
	Animal Control	Building and Maintenance	Roads and Bridges	Drainage Maintenance	Street Light
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ 1,665,272	\$ 3,106,028	\$ 3,555,059	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from					
Federal	-	1,809,328	-	31,861	-
State of LA	-	107,569	721,227	205,531	73,682
Local	-	-	-	26,598	-
Charges for Services	14,850	46,475	-	25,875	-
Fines and Forfeitures	-	-	-	-	-
Interest	53	-	-	-	1,370
Other	24,381	42,916	112,214	171,804	15,374
Total Revenues	<u>39,284</u>	<u>3,671,560</u>	<u>3,939,469</u>	<u>4,016,728</u>	<u>90,426</u>
<b>EXPENDITURES</b>					
Current - General Government					
Judicial	-	-	-	-	-
Public Works	-	1,535,640	4,479,518	4,917,248	816,373
Health & Community Services	280,084	-	-	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>280,084</u>	<u>1,535,640</u>	<u>4,479,518</u>	<u>4,917,248</u>	<u>816,373</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(240,800)</u>	<u>2,135,920</u>	<u>(540,049)</u>	<u>(900,520)</u>	<u>(725,947)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	123,881	283,169	1,188,396	2,065,030	443,934
Transfers Out	-	(2,490,158)	(8,705)	(323,214)	-
Total other financing sources (uses)	<u>123,881</u>	<u>(2,206,989)</u>	<u>1,179,691</u>	<u>1,741,816</u>	<u>443,934</u>
<b>NET CHANGE IN FUND BALANCE</b>	(116,919)	(71,069)	639,642	841,296	(282,013)
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	144,325	832,451	1,053,018	1,207,005	2,042,969
FUND BALANCES - END OF YEAR	<u>\$ 27,406</u>	<u>\$ 761,382</u>	<u>\$ 1,692,660</u>	<u>\$ 2,048,301</u>	<u>\$ 1,760,956</u>

(continued)



**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2011

Schedule 3 2

	106	109	110	112	113
	Road Sales Tax District 2	Board of Health	Recreation	Criminal Jury	Criminal Court
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ 545,644	\$ 1,304,109	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from					
Federal	-	-	44,020	-	-
State of LA	-	52,829	1,487,757	-	-
Local	-	-	-	-	78,365
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	48,214	868,100
Interest	1,486	-	311	31	105
Other	-	10,515	-	-	-
Total Revenues	<u>1,486</u>	<u>608,988</u>	<u>2,836,197</u>	<u>48,245</u>	<u>946,570</u>
<b>EXPENDITURES</b>					
Current - General Government					
Judicial	-	-	-	40,571	993,089
Public Works	-	-	-	-	-
Health & Community Services	-	463,848	-	-	-
Culture and Recreation	-	-	1,276,255	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>463,848</u>	<u>1,276,255</u>	<u>40,571</u>	<u>993,089</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,486</u>	<u>145,140</u>	<u>1,559,942</u>	<u>5,674</u>	<u>(46,519)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	6,301	-	-	-
Transfers Out	(385,493)	-	(156,126)	-	(60,233)
Total other financing sources (uses)	<u>(385,493)</u>	<u>6,301</u>	<u>(156,126)</u>	<u>-</u>	<u>(60,233)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(384,007)</u>	<u>151,441</u>	<u>1,403,816</u>	<u>5,674</u>	<u>(106,752)</u>
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	1,525,656	159,148	826,612	55,964	166,986
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,141,649</u>	<u>\$ 310,589</u>	<u>\$ 2,230,428</u>	<u>\$ 61,638</u>	<u>\$ 60,234</u>

(continued)

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2011

Schedule 3 2

	114	115	118	121	124
	Special District 1	Off Duty Witness	Planning Commission	Drug Court - Supreme Court	IV-D Grant
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ 1,123,916	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from					
Federal	-	-	-	-	-
State of LA	-	-	56,755	409,733	-
Local	-	-	-	13,320	372,149
Charges for Services	20,800	-	18,121	-	-
Fines and Forfeitures	-	74,686	-	-	-
Interest	812	-	91	-	-
Other	5,375	-	3,812	-	-
Total Revenues	<u>1,150,903</u>	<u>74,686</u>	<u>78,779</u>	<u>423,053</u>	<u>372,149</u>
<b>EXPENDITURES</b>					
Current - General Government					
Judicial	-	11,250	-	423,053	403,623
Public Works	172,778	-	-	-	-
Health & Community Services	-	-	81,712	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>172,778</u>	<u>11,250</u>	<u>81,712</u>	<u>423,053</u>	<u>403,623</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>978,125</u>	<u>63,436</u>	<u>(2,933)</u>	<u>-</u>	<u>(31,474)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	(443,934)	-	-	-	32,987
Total other financing sources (uses)	<u>(443,934)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,987</u>
<b>NET CHANGE IN FUND BALANCE</b>	534,191	63,436	(2,933)	-	1,513
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	780,245	337,088	115,534	-	(19,303)
FUND BALANCES - END OF YEAR	<u>\$ 1,314,436</u>	<u>\$ 400,504</u>	<u>\$ 112,601</u>	<u>\$ -</u>	<u>\$ (17,790)</u>

(continued)

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2011

Schedule 3 2

	126	127	128	129	130
	Commission of Women	Senior Citizen Activity	Rededication	Health Activity	Head Start
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ 1,955,024	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from					
Federal	-	-	-	-	2,662,238
State of LA	-	-	-	-	-
Local	-	-	-	-	671,238
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	340	-	8	-
Other	-	-	-	6,732	15,223
Total Revenues	<u>-</u>	<u>340</u>	<u>1,955,024</u>	<u>6,740</u>	<u>3,348,699</u>
<b>EXPENDITURES</b>					
Current - General Government					
Judicial	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Community Services	-	-	-	1,184,965	3,302,945
Culture and Recreation	11,500	39	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>11,500</u>	<u>39</u>	<u>-</u>	<u>1,184,965</u>	<u>3,302,945</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(11,500)</u>	<u>301</u>	<u>1,955,024</u>	<u>(1,178,225)</u>	<u>45,754</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	10,000	-	-	1,230,409	61,000
Transfers Out	-	-	(1,473,519)	-	(98,124)
Total other financing sources (uses)	<u>10,000</u>	<u>-</u>	<u>(1,473,519)</u>	<u>1,230,409</u>	<u>(37,124)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(1,500)</u>	<u>301</u>	<u>481,505</u>	<u>52,184</u>	<u>8,630</u>
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	8,470	337,659	329,375	(13,551)	(8,630)
FUND BALANCES - END OF YEAR	<u>\$ 6,970</u>	<u>\$ 337,960</u>	<u>\$ 810,880</u>	<u>\$ 38,633</u>	<u>\$ -</u>

(continued)

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2011

Schedule 3 2

	131	141	142	143	144
	CCFP Headstart	CACFP OCA	LCAA Operating	Weatherization Grant	LIHEAP Grant
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from					
Federal	193,521	210,894	133,626	380,071	984,751
State of LA	-	-	29,127	-	-
Local	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	13,546	190	-	-
Total Revenues	<u>193,521</u>	<u>224,440</u>	<u>162,943</u>	<u>380,071</u>	<u>984,751</u>
<b>EXPENDITURES</b>					
Current - General Government					
Judicial	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Community Services	193,521	226,938	183,930	490,182	995,863
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>193,521</u>	<u>226,938</u>	<u>183,930</u>	<u>490,182</u>	<u>995,863</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(2,498)</u>	<u>(20,987)</u>	<u>(110,111)</u>	<u>(11,112)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(2,498)	(20,987)	(110,111)	(11,112)
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	-	(2,869)	76,725	(59,768)	(3,281)
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ (5,367)</u>	<u>\$ 55,738</u>	<u>\$ (169,879)</u>	<u>\$ (14,393)</u>

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2011

Schedule 3.2

	150	154	160	161	181
	CSBG	TANF	Road Sales Tax District A	Road Sales Tax District 2	Coastal Zone Management
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ 2,888,369	\$ -
Sales and Use	-	-	3,754,631	-	-
Intergovernmental from					
Federal	276,625	-	-	-	52,063
State of LA	-	-	-	-	-
Local	-	-	-	-	26,243
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	20,845	-	1,881	34,128	63
Other	-	-	2	-	-
Total Revenues	<u>297,470</u>	<u>-</u>	<u>3,756,514</u>	<u>2,922,497</u>	<u>78,369</u>
<b>EXPENDITURES</b>					
Current - General Government					
Judicial	-	-	-	-	-
Public Works	296,523	-	39,606	46,646	-
Health & Community Services	-	-	-	-	157,849
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>296,523</u>	<u>-</u>	<u>39,606</u>	<u>46,646</u>	<u>157,849</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>947</u>	<u>-</u>	<u>3,716,908</u>	<u>2,875,851</u>	<u>(79,480)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	44,568
Transfers Out	-	-	(3,366,452)	(2,034,891)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(3,366,452)</u>	<u>(2,034,891)</u>	<u>44,568</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>947</u>	<u>-</u>	<u>350,456</u>	<u>840,960</u>	<u>(34,912)</u>
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	8,011	5,168	1,672,626	3,813,706	108,987
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 8,958</u>	<u>\$ 5,168</u>	<u>\$ 2,023,082</u>	<u>\$ 4,654,666</u>	<u>\$ 74,075</u>

(continued)

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2011

Schedule 3.2

	183	184	185	196	197
	Christmas Tree Program	MMS CIAP Project	Beachfront Development Commission	FEMA Acquisition	ARRA Funds
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from					
Federal	-	2,449,950	-	-	286,671
State of LA	18,000	-	-	-	-
Local	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	<u>18,000</u>	<u>2,449,950</u>	<u>-</u>	<u>-</u>	<u>286,671</u>
<b>EXPENDITURES</b>					
Current - General Government					
Judicial	-	-	-	-	-
Public Works	-	-	-	52	36,849
Health & Community Services	-	2,440,297	78,337	-	-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	2,610	-
Total Expenditures	<u>-</u>	<u>2,440,297</u>	<u>78,337</u>	<u>2,662</u>	<u>36,849</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>18,000</u>	<u>9,653</u>	<u>(78,337)</u>	<u>(2,662)</u>	<u>249,822</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	50,000	-	-
Transfers Out	-	-	-	-	(252,651)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>(252,651)</u>
<b>NET CHANGE IN FUND BALANCE</b>	18,000	9,653	(28,337)	(2,662)	(2,829)
<b>FUND BALANCES -</b>					
BEGINNING OF YEAR, RESTATED	8,072	38,219	21,717	230,782	4,493
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 26,072</u>	<u>\$ 47,872</u>	<u>\$ (6,620)</u>	<u>\$ 228,120</u>	<u>\$ 1,664</u>

(continued)

**LAFOURCHE PARISH GOVERNMENT**  
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2011

Schedule 3 2

801

	<u>Hurricane Relief</u>	<u>Total</u>
<b>REVENUES</b>		
Taxes		
Ad Valorem	\$ -	\$ 16,143,421
Sales and Use	-	3,754,631
Intergovernmental from		
Federal	-	9,515,619
State of LA	-	3,162,210
Local	-	1,187,913
Charges for Services	-	126,121
Fines and Forfeitures	-	989,000
Interest	-	61,524
Other	-	422,084
Total Revenues	<u>-</u>	<u>35,362,523</u>
<b>EXPENDITURES</b>		
Current - General Government		
Judicial	-	1,871,586
Public Works	109,363	12,450,596
Health & Community Services	-	10,080,471
Culture and Recreation	-	1,287,794
Capital Outlay	-	2,610
Total Expenditures	<u>109,363</u>	<u>25,693,057</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(109,363)</u>	<u>9,669,466</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In	-	5,506,688
Transfers Out	-	(11,080,513)
Total other financing sources (uses)	<u>-</u>	<u>(5,553,825)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(109,363)	4,115,641
<b>FUND BALANCES -</b>		
<b>BEGINNING OF YEAR, RESTATED</b>	<u>424,310</u>	<u>16,227,899</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 314,947</u>	<u>\$ 20,343,540</u>

(concluded)

# LAFORCHE PARISH GOVERNMENT

## Fund #101 - Animal Control

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$ 20,000	\$ 20,000	\$ 14,850	\$ (5,150)
Interest	200	200	53	(147)
Other	4,500	4,500	24,381	19,881
<b>Total Revenues</b>	<b>24,700</b>	<b>24,700</b>	<b>39,284</b>	<b>14,584</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	109,314	116,159	96,071	20,088
Operating services	12,000	12,000	10,917	1,083
Professional services	108,650	101,805	106,402	(4,597)
Other services	20,115	45,115	38,165	6,950
Operating Supplies	15,775	15,775	28,529	(12,754)
Total current expenditures	265,854	290,854	280,084	10,770
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>265,854</b>	<b>290,854</b>	<b>280,084</b>	<b>10,770</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(241,154)</b>	<b>(266,154)</b>	<b>(240,800)</b>	<b>25,354</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from				
128 2004 Rededication	123,881	123,881	123,881	-
	123,881	123,881	123,881	-
Transfers Out to				
	-	-	-	-
	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>123,881</b>	<b>123,881</b>	<b>123,881</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(117,273)</b>	<b>(142,273)</b>	<b>(116,919)</b>	<b>25,354</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	144,325	144,325	144,325	-
END OF YEAR	\$ 27,052	\$ 2,052	\$ 27,406	\$ 25,354



# LAFOURCHE PARISH GOVERNMENT

## Fund #102 - Building Maintenance

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Ad Valorem	\$ 1,178,075	\$ 1,178,075	\$ 1,665,272	\$ 487,197
Intergovernmental from				
Federal	-	2,849,802	1,809,328	(1,040,474)
State of LA	907,207	928,207	107,569	(820,638)
Charges for Services	43,475	43,475	46,475	3,000
Other	15,000	52,996	42,916	(10,080)
<b>Total Revenues</b>	<b>2,143,757</b>	<b>5,052,555</b>	<b>3,671,560</b>	<b>(1,380,995)</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	574,005	574,605	513,919	60,686
Professional services	350	350	6,563	(6,213)
Operating services	622,000	610,000	585,356	24,644
Other services	357,375	377,600	329,928	47,672
Operating Supplies	45,450	36,625	64,542	(27,917)
Other - Miscellaneous	-	-	35,332	(35,332)
Total current expenditures	1,599,180	1,599,180	1,535,640	63,540
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>1,599,180</b>	<b>1,599,180</b>	<b>1,535,640</b>	<b>63,540</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>544,577</b>	<b>3,453,375</b>	<b>2,135,920</b>	<b>(1,317,455)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from				
108 Royalty Fund	170,241	170,241	170,241	-
128 2004 Rededication Fund	112,928	162,928	112,928	(50,000)
Total Transfers In	283,169	333,169	283,169	(50,000)
Transfers Out to				
299 Capital Projects Fund	(800,000)	(4,093,071)	(2,166,573)	1,926,498
302 COI, Series 1999 - Building Fund	(323,585)	(323,585)	(323,585)	-
Total Transfers Out	(1,123,585)	(4,416,656)	(2,490,158)	1,926,498
<b>Total other financing sources (uses)</b>	<b>(840,416)</b>	<b>(4,083,487)</b>	<b>(2,206,989)</b>	<b>1,876,498</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(295,839)</b>	<b>(630,112)</b>	<b>(71,069)</b>	<b>559,043</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	832,451	832,451	832,451	-
END OF YEAR	\$ 536,612	\$ 202,339	\$ 761,382	\$ 559,043

# LAFOURCHE PARISH GOVERNMENT

## Fund #103 - Roads Bridges

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes				
Ad Valorem	\$ 2,217,326	\$ 2,217,326	\$ 3,106,028	\$ 888,702
Intergovernmental from				
State of LA	694,565	694,565	721,227	26,662
Interest	130	130	-	(130)
Other	104,000	122,603	112,214	(10,389)
	<u>3,016,021</u>	<u>3,034,624</u>	<u>3,939,469</u>	<u>904,845</u>
<b>Total Revenues</b>				
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	3,480,499	3,349,286	3,553,662	(204,376)
Professional services	31,000	131,761	45,140	86,621
Operating services	63,000	311,101	229,682	81,419
Other services	276,250	158,307	164,446	(6,139)
Operating Supplies	282,000	519,907	369,315	150,592
Other - Miscellaneous	-	31,366	117,273	(85,907)
Total current expenditures	4,132,749	4,501,728	4,479,518	22,210
Capital Outlay	104,000	104,000	-	104,000
	<u>4,236,749</u>	<u>4,605,728</u>	<u>4,479,518</u>	<u>126,210</u>
<b>Total expenditures</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,220,728)</u>	<u>(1,571,104)</u>	<u>(540,049)</u>	<u>1,031,055</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
108 Royalty Fund	1,188,396	1,188,396	1,188,396	-
Total Transfers In	1,188,396	1,188,396	1,188,396	-
299 Transfers Out to Capital Projects Fund	-	(27,280)	(8,705)	18,575
	<u>1,188,396</u>	<u>1,161,116</u>	<u>1,179,691</u>	<u>18,575</u>
<b>Total other financing sources (uses)</b>				
<b>NET CHANGE IN FUND BALANCE</b>	<u>(32,332)</u>	<u>(409,988)</u>	<u>639,642</u>	<u>1,049,630</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,053,116	1,053,116	1,053,018	(98)
END OF YEAR	<u>\$ 1,020,784</u>	<u>\$ 643,128</u>	<u>\$ 1,692,660</u>	<u>\$ 1,049,532</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #104 - Drainage Maintenance

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 6

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - ad valorem	\$ 2,508,368	\$ 2,508,368	\$ 3,555,059	\$ 1,046,691
Intergovernmental from				
Federal Government	-	1,085,838	31,861	(1,053,977)
State of LA	175,618	1,175,618	205,531	(970,087)
Local	-	624,400	26,598	(597,802)
Charges for Services	35,000	35,000	25,875	(9,125)
Interest	150	150	-	(150)
Other - Miscellaneous	20,000	70,125	171,804	101,679
<b>Total Revenues</b>	<b>2,739,136</b>	<b>5,499,499</b>	<b>4,016,728</b>	<b>(1,482,771)</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	2,274,517	2,320,469	2,318,203	2,266
Professional services	328,250	198,628	95,309	103,319
Operating services	410,000	713,948	649,757	64,191
Other services	404,807	127,708	124,263	3,445
Operating Supplies	1,246,550	1,960,234	1,602,862	357,372
Other - Miscellaneous	-	2,586	126,854	(124,268)
<b>Total current expenditures</b>	<b>4,664,124</b>	<b>5,323,573</b>	<b>4,917,248</b>	<b>406,325</b>
Capital Outlay	10,000	10,000	-	10,000
<b>Total expenditures</b>	<b>4,674,124</b>	<b>5,333,573</b>	<b>4,917,248</b>	<b>416,325</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,934,988)</b>	<b>165,926</b>	<b>(900,520)</b>	<b>(1,066,446)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In from				
101 General Fund	50,000	175,546	118,657	(56,889)
108 Royalty Fund	1,555,697	3,315,600	1,946,373	(1,369,227)
<b>Total Transfers In</b>	<b>1,605,697</b>	<b>3,491,146</b>	<b>2,065,030</b>	<b>(1,426,116)</b>
Operating Transfers Out to				
299 Capital Projects Fund	(185,000)	(4,603,544)	(323,214)	4,280,330
108 Royalty Fund	-	(69,305)	-	69,305
<b>Total Transfers Out</b>	<b>(185,000)</b>	<b>(4,672,849)</b>	<b>(323,214)</b>	<b>4,349,635</b>
<b>Total other financing sources (uses)</b>	<b>1,420,697</b>	<b>(1,181,703)</b>	<b>1,741,816</b>	<b>2,923,519</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(514,291)</b>	<b>(1,015,777)</b>	<b>841,296</b>	<b>1,857,073</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,207,790	1,207,790	1,207,005	(785)
END OF YEAR	<u>\$ 693,499</u>	<u>\$ 192,013</u>	<u>\$ 2,048,301</u>	<u>\$ 1,856,288</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #105 - Street Lights

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 7

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from				
State of LA	\$ 73,434	\$ 73,434	\$ 73,682	\$ 248
Interest	3,025	3,025	1,370	(1,655)
Miscellaneous	1,500	1,500	15,374	13,874
<b>Total Revenues</b>	<b>77,959</b>	<b>77,959</b>	<b>90,426</b>	<b>12,467</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	58,087	58,087	59,134	(1,047)
Professional services	13,200	13,200	18,553	(5,353)
Operating services	762,500	765,000	722,992	42,008
Other services	4,600	4,100	3,952	148
Operating Supplies	2,500	500	468	32
Other - Miscellaneous	7,500	7,500	11,274	(3,774)
Total current expenditures	<b>848,387</b>	<b>848,387</b>	<b>816,373</b>	<b>32,014</b>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>848,387</b>	<b>848,387</b>	<b>816,373</b>	<b>32,014</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(770,428)</b>	<b>(770,428)</b>	<b>(725,947)</b>	<b>44,481</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
114 Transfers In from Special District 1	443,934	443,934	443,934	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>443,934</b>	<b>443,934</b>	<b>443,934</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(326,494)</b>	<b>(326,494)</b>	<b>(282,013)</b>	<b>44,481</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	2,042,969	2,042,969	2,042,969	-
END OF YEAR	<b>\$ 1,716,475</b>	<b>\$ 1,716,475</b>	<b>\$ 1,760,956</b>	<b>\$ 44,481</b>

# LAFOURCHE PARISH GOVERNMENT

## Fund #106 - Road Sales Tax District 2

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 8

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 1,500	\$ 1,500	\$ 1,486	\$ (14)
<b>Total Revenues</b>	<u>1,500</u>	<u>1,500</u>	<u>1,486</u>	<u>(14)</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Professional Service	-	-	-	-
Operating Supplies	-	-	-	-
Other - Miscellaneous	-	-	-	-
Total Public Works	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,500</u>	<u>1,500</u>	<u>1,486</u>	<u>(14)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
311 COI, Series 2000 District No. 1	-	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out to				
201 Construction - Road Sales Tax District 2	-	(1,478,706)	(385,493)	1,093,213
Total Transfers Out	<u>-</u>	<u>(1,478,706)</u>	<u>(385,493)</u>	<u>1,093,213</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(1,478,706)</u>	<u>(385,493)</u>	<u>1,093,213</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>1,500</u>	<u>(1,477,206)</u>	<u>(384,007)</u>	<u>1,093,199</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>1,525,656</u>	<u>1,525,656</u>	<u>1,525,656</u>	<u>-</u>
END OF YEAR	<u>\$ 1,527,156</u>	<u>\$ 48,450</u>	<u>\$ 1,141,649</u>	<u>\$ 1,093,199</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #109 - Board of Health

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 9

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 387,093	\$ 387,093	\$ 545,644	\$ 158,551
Intergovernmental from				
State of LA	52,650	52,650	52,829	179
Interest	15	15	-	(15)
Other	-	-	10,515	10,515
<b>Total Revenues</b>	<b>439,758</b>	<b>439,758</b>	<b>608,988</b>	<b>169,230</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	410,072	410,072	344,327	65,745
Professional services	-	-	110	(110)
Operating services	51,800	51,800	66,872	(15,072)
Other services	41,095	41,095	36,111	4,984
Operating Supplies	1,810	1,810	5,914	(4,104)
Other - Miscellaneous	-	-	10,514	(10,514)
<b>Total Community Services</b>	<b>504,777</b>	<b>504,777</b>	<b>463,848</b>	<b>40,929</b>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>504,777</b>	<b>504,777</b>	<b>463,848</b>	<b>40,929</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(65,019)</b>	<b>(65,019)</b>	<b>145,140</b>	<b>210,159</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
128 Transfers In from 2004 Rededication	6,301	6,301	6,301	-
<b>Total other financing sources (uses)</b>	<b>6,301</b>	<b>6,301</b>	<b>6,301</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(58,718)</b>	<b>(58,718)</b>	<b>151,441</b>	<b>210,159</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	159,148	159,148	159,148	-
END OF YEAR	\$ 100,430	\$ 100,430	\$ 310,589	\$ 210,159

# LAFOURCHE PARISH GOVERNMENT

## Fund #110 - Recreation

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 10

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - ad valorem	\$ 782,041	\$ 782,041	\$ 1,304,109	\$ 522,068
Intergovernmental from				
Federal	-	79,912	44,020	(35,892)
State of LA	87,483	2,254,142	1,487,757	(766,385)
Interest	220	200	311	111
<b>Total Revenues</b>	<b>869,724</b>	<b>3,116,295</b>	<b>2,836,197</b>	<b>(280,098)</b>
<b>EXPENDITURES</b>				
Current - General Government - Culture and Recreation				
Personal services and benefits	101,616	314,457	259,775	54,682
Professional services	100	2,233,718	559,233	1,674,485
Operating services	1,950	228,273	207,541	20,732
Other services	32,816	69,485	37,967	31,518
Operating Supplies	28,150	71,946	98,717	(26,771)
Other - Miscellaneous	503,020	341,925	113,022	228,903
Total Culture and Recreation	667,652	3,259,804	1,276,255	1,983,549
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>667,652</b>	<b>3,259,804</b>	<b>1,276,255</b>	<b>1,983,549</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>202,072</b>	<b>(143,509)</b>	<b>1,559,942</b>	<b>1,703,451</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
185 Beachfront Development Commission	(50,000)	(50,000)	(50,000)	-
299 Transfers Out to Capital Projects Fund	-	(423,308)	(106,126)	317,182
<b>Total other financing sources (uses)</b>	<b>(50,000)</b>	<b>(473,308)</b>	<b>(156,126)</b>	<b>317,182</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>152,072</b>	<b>(616,817)</b>	<b>1,403,816</b>	<b>2,020,633</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	826,612	826,612	826,612	-
END OF YEAR	\$ 978,684	\$ 209,795	\$ 2,230,428	\$ 2,020,633

# LAFOURCHE PARISH GOVERNMENT

## Fund #112 - Criminal Jury

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 11

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Court Fines	\$ 60,000	\$ 50,000	\$ 46,214	\$ (3,786)
Interest	150	150	31	(119)
Total Revenues	<u>60,150</u>	<u>50,150</u>	<u>46,245</u>	<u>(3,905)</u>
<b>EXPENDITURES</b>				
Current - General Government - Judicial				
Criminal Juror Fees	60,000	60,000	40,571	19,429
Capital Outlay	-	-	-	-
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>40,571</u>	<u>19,429</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>150</u>	<u>(9,850)</u>	<u>5,674</u>	<u>15,524</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>150</u>	<u>(9,850)</u>	<u>5,674</u>	<u>15,524</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>55,964</u>	<u>55,964</u>	<u>55,964</u>	<u>-</u>
END OF YEAR	<u>\$ 56,114</u>	<u>\$ 46,114</u>	<u>\$ 61,638</u>	<u>\$ 15,524</u>



# LAFORCHE PARISH GOVERNMENT

## Fund #113 - Criminal Court

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 12

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Court Fines	\$ 886,875	\$ 886,875	\$ 868,100	\$ (18,775)
Reimbursed Salaries	69,510	69,510	78,365	8,855
Interest	1,500	1,500	105	(1,395)
Total Revenues	<u>957,885</u>	<u>957,885</u>	<u>946,570</u>	<u>(11,315)</u>
<b>EXPENDITURES</b>				
Current - General Government - Judicial				
Personal services and benefits	293,613	293,613	254,389	39,224
Professional services	160,443	160,443	72,023	88,420
Operating services	35,161	35,161	24,274	10,887
Other services	134,500	134,500	87,647	46,853
Operating Supplies	36,500	36,500	42,756	(6,256)
Miscellaneous	12,000	12,000	512,000	(500,000)
Total current expenditures	<u>672,217</u>	<u>672,217</u>	<u>993,089</u>	<u>(320,872)</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>672,217</u>	<u>672,217</u>	<u>993,089</u>	<u>(320,872)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>285,668</u>	<u>285,668</u>	<u>(46,519)</u>	<u>(332,187)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out				
001 Transfers Out to General Fund	<u>-</u>	<u>-</u>	<u>(60,233)</u>	<u>(60,233)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(60,233)</u>	<u>(60,233)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>285,668</u>	<u>285,668</u>	<u>(106,752)</u>	<u>(392,420)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>166,986</u>	<u>166,986</u>	<u>166,986</u>	<u>-</u>
END OF YEAR	<u>\$ 452,654</u>	<u>\$ 452,654</u>	<u>\$ 60,234</u>	<u>\$ (392,420)</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #114 - Special District 1

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 13

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Ad Valorem	\$ 739,830	\$ 739,830	\$ 1,123,916	\$ 384,086
Charges for Services	-	-	20,800	20,800
Interest	60	60	812	752
Other	-	-	5,375	5,375
<b>Total Revenues</b>	<b>739,890</b>	<b>739,890</b>	<b>1,150,903</b>	<b>411,013</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	97,235	97,235	64,433	32,802
Professional services	206,000	206,000	97,979	108,021
Operating services	750	750	287	463
Other services	7,000	7,000	4,704	2,296
Operating supplies	250	250	-	250
Other - Miscellaneous	-	2,000	5,375	(3,375)
Total current expenditures	311,235	313,235	172,778	140,457
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>311,235</b>	<b>313,235</b>	<b>172,778</b>	<b>140,457</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>428,655</b>	<b>426,655</b>	<b>978,125</b>	<b>551,470</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out				
105 Transfers Out to Street Lights Fund	(443,934)	(443,934)	(443,934)	-
<b>Total other financing sources (uses)</b>	<b>(443,934)</b>	<b>(443,934)</b>	<b>(443,934)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(15,279)</b>	<b>(17,279)</b>	<b>534,191</b>	<b>551,470</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	780,245	780,245	780,245	-
END OF YEAR	\$ 764,966	\$ 762,966	\$ 1,314,436	\$ 551,470

# LAFOURCHE PARISH GOVERNMENT

## Fund #115 - Off Duty Witness

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 14

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Court Fines	\$ 100,000	\$ 75,000	\$ 74,686	\$ (314)
Total Revenues	<u>100,000</u>	<u>75,000</u>	<u>74,686</u>	<u>(314)</u>
<b>EXPENDITURES</b>				
Current - General Government - Judicial				
Juror & Witness Fees	25,000	25,000	11,250	13,750
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>11,250</u>	<u>13,750</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>75,000</u>	<u>50,000</u>	<u>63,436</u>	<u>13,436</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	75,000	50,000	63,436	13,436
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>337,068</u>	<u>337,068</u>	<u>337,068</u>	<u>-</u>
END OF YEAR	<u>\$ 412,068</u>	<u>\$ 387,068</u>	<u>\$ 400,504</u>	<u>\$ 13,436</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #118 - Planning Commission

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 15

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from State	\$ 60,900	\$ 60,900	\$ 56,755	\$ (4,145)
Charges for Services	22,000	22,000	18,121	(3,879)
Interest	200	200	91	109
Other	-	-	3,812	3,812
<b>Total Revenues</b>	<b>83,100</b>	<b>83,100</b>	<b>78,779</b>	<b>(4,103)</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	65,850	74,438	70,762	3,676
Operating services	-	-	453	(453)
Other services	5,925	11,683	3,569	8,114
Operating Supplies	1,500	4,500	3,116	1,384
Miscellaneous	-	50,000	3,812	46,188
Total current expenditures	73,275	140,621	81,712	58,909
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>73,275</b>	<b>140,621</b>	<b>81,712</b>	<b>58,909</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>9,825</b>	<b>(57,521)</b>	<b>(2,933)</b>	<b>54,806</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	50,000	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	50,000	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>9,825</b>	<b>(7,521)</b>	<b>(2,933)</b>	<b>54,806</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	115,534	115,534	115,534	-
END OF YEAR	\$ 125,359	\$ 108,013	\$ 112,601	\$ 54,806

# LAFOURCHE PARISH GOVERNMENT

Fund #121 - Drug Court - Supreme Court

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 16

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from				
Federal	\$ -	\$ -	\$ -	\$ -
State	446,190	446,190	409,733	(36,457)
Local	-	6,600	13,320	6,720
<b>Total Revenues</b>	<b>446,190</b>	<b>452,790</b>	<b>423,053</b>	<b>(29,737)</b>
<b>EXPENDITURES</b>				
Current - General Government - Judicial				
Personal services and benefits	446,190	452,790	423,053	29,737
Total current expenditures	446,190	452,790	423,053	29,737
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>446,190</b>	<b>452,790</b>	<b>423,053</b>	<b>29,737</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ -	\$ -	\$ -

# LAFOURCHE PARISH GOVERNMENT

## Fund #124 - IVD Grant

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 17

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from				
State of LA	\$ 371,303	\$ 371,303	\$ 372,149	\$ 846
Other	-	-	-	-
<b>Total Revenues</b>	<u>371,303</u>	<u>371,303</u>	<u>372,149</u>	<u>846</u>
<b>EXPENDITURES</b>				
Current - General Government - Judicial				
Personal services and benefits	391,840	391,840	390,289	1,551
Operating services	7,050	7,050	4,624	2,426
Other services	-	-	1,771	(1,771)
Operating Supplies	5,400	5,400	6,939	(1,539)
Total current expenditures	<u>404,290</u>	<u>404,290</u>	<u>403,623</u>	<u>667</u>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>404,290</u>	<u>404,290</u>	<u>403,623</u>	<u>667</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(32,987)</u>	<u>(32,987)</u>	<u>(31,474)</u>	<u>1,513</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from				
001 General Fund	<u>32,987</u>	<u>32,987</u>	<u>32,987</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>32,987</u>	<u>32,987</u>	<u>32,987</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>1,513</u>	<u>1,513</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>(19,303)</u>	<u>(19,303)</u>	<u>(19,303)</u>	<u>-</u>
END OF YEAR	<u>\$ (19,303)</u>	<u>\$ (19,303)</u>	<u>\$ (17,790)</u>	<u>\$ 1,513</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #126 - Commission of Women

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 18

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Other	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current - General Government - Culture and Recreation				
Operating services	10,000	10,000	11,500	(1,500)
Operating Supplies	-	8,471	-	8,471
Other	-	-	-	-
<b>Total expenditures</b>	<u>10,000</u>	<u>18,471</u>	<u>11,500</u>	<u>6,971</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(10,000)</u>	<u>(18,471)</u>	<u>(11,500)</u>	<u>6,971</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from 001 General Fund	10,000	10,000	10,000	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>(8,471)</u>	<u>(1,500)</u>	<u>6,971</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>8,470</u>	<u>8,470</u>	<u>8,470</u>	<u>-</u>
END OF YEAR	<u>\$ 8,470</u>	<u>\$ (1)</u>	<u>\$ 6,970</u>	<u>\$ 6,971</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #127 - Senior Citizen Activity

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 19

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest	-	-	340	340
<b>Total Revenues</b>	-	-	340	340
<b>EXPENDITURES</b>				
Current - Culture and Recreation				
Other services	-	39	39	-
Miscellaneous	-	-	-	-
<b>Total current expenditures</b>	-	39	39	-
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	-	39	39	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	(39)	301	340
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from	-	-	-	-
<b>Total Transfers In</b>	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	(39)	301	340
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	337,659	337,659	337,659	-
END OF YEAR	\$ 337,659	\$ 337,620	\$ 337,960	\$ 340



# LAFOURCHE PARISH GOVERNMENT

Fund #128 - 2004 Rededication

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 20

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Ad Valorem	\$ 1,355,202	\$ 1,355,202	\$ 1,955,024	\$ 599,822
Interest	-	-	-	-
<b>Total Revenues</b>	<u>1,355,202</u>	<u>1,355,202</u>	<u>1,955,024</u>	<u>599,822</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Professional Services	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,355,202</u>	<u>1,355,202</u>	<u>1,955,024</u>	<u>599,822</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out to				
101 Animal Control Fund	(123,881)	(123,881)	(123,881)	-
102 Building and Maintenance Fund	(112,928)	(162,928)	(112,928)	50,000
109 Board of Health Fund	(6,301)	(6,301)	(6,301)	-
129 Health Activity Fund	(1,170,409)	(1,230,409)	(1,230,409)	-
	<u>(1,413,519)</u>	<u>(1,523,519)</u>	<u>(1,473,519)</u>	<u>50,000</u>
<b>Total other financing sources (uses)</b>	<u>(1,413,519)</u>	<u>(1,523,519)</u>	<u>(1,473,519)</u>	<u>50,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(58,317)</u>	<u>(168,317)</u>	<u>481,505</u>	<u>649,822</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>329,375</u>	<u>329,375</u>	<u>329,375</u>	<u>-</u>
END OF YEAR	<u>\$ 271,058</u>	<u>\$ 161,058</u>	<u>\$ 810,880</u>	<u>\$ 649,822</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #129 - Health Activity

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 21

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 8	\$ 8
Other - Miscellaneous	6,800	3,900	6,732	2,832
<b>Total Revenues</b>	<b>6,800</b>	<b>3,900</b>	<b>6,740</b>	<b>2,840</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	65,508	65,508	65,835	(327)
Professional services	1,060,000	1,120,200	1,077,908	42,292
Operating services	200	10,050	81	9,969
Other services	9,850	10,110	7,045	3,065
Operating Supplies	10,310	-	34,096	(34,096)
Miscellaneous	-	-	-	-
<b>Total current expenditures</b>	<b>1,145,868</b>	<b>1,205,868</b>	<b>1,184,965</b>	<b>20,903</b>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>1,145,868</b>	<b>1,205,868</b>	<b>1,184,965</b>	<b>20,903</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,139,068)</b>	<b>(1,201,968)</b>	<b>(1,178,225)</b>	<b>23,743</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
128 2004 Rededication Fund	1,170,409	1,230,409	1,230,409	-
<b>Total Transfers In</b>	<b>1,170,409</b>	<b>1,230,409</b>	<b>1,230,409</b>	<b>-</b>
Transfers Out				
101 Animal Control	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,170,409</b>	<b>1,230,409</b>	<b>1,230,409</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>31,341</b>	<b>28,441</b>	<b>52,184</b>	<b>23,743</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	(13,551)	(13,551)	(13,551)	-
END OF YEAR	\$ 17,790	\$ 14,890	\$ 38,633	\$ 23,743

# LAFOURCHE PARISH GOVERNMENT

## Fund #130 - Head Start

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 22

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 2,584,404	\$ 2,682,527	\$ 2,662,238	\$ (20,289)
Local Revenues - In Kind Volunteer Services	646,101	670,632	671,238	606
Other	-	3,750	15,223	11,473
<b>Total Revenues</b>	<b>3,230,505</b>	<b>3,356,909</b>	<b>3,348,699</b>	<b>(19,683)</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	2,261,190	2,124,676	2,102,985	21,691
Operating services	3,600	4,500	145,730	(141,230)
Professional services	97,886	148,828	5,453	143,175
Other services	139,377	156,013	157,760	(1,747)
Operating Supplies	150,850	212,842	217,845	(5,003)
Other - Miscellaneous	651,602	686,126	673,172	12,954
Total current expenditures	3,304,505	3,332,785	3,302,945	29,840
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>3,304,505</b>	<b>3,332,785</b>	<b>3,302,945</b>	<b>29,840</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(74,000)</b>	<b>24,124</b>	<b>45,754</b>	<b>10,157</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
001 Transfers In from General Fund	74,000	74,000	61,000	(13,000)
299 Transfers Out to Capital Project	-	(98,124)	(98,124)	-
<b>Total other financing sources (uses)</b>	<b>74,000</b>	<b>(24,124)</b>	<b>(37,124)</b>	<b>(13,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>8,630</b>	<b>(2,843)</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	5,400	5,400	(8,630)	(14,030)
END OF YEAR	\$ 5,400	\$ 5,400	\$ -	\$ (16,873)

# LAFOURCHE PARISH GOVERNMENT

## Fund #131 - Head Start Child/Adult Food Program

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 23

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 180,000	\$ 190,000	\$ 193,521	\$ 3,521
<b>Total Revenues</b>	<u>180,000</u>	<u>190,000</u>	<u>193,521</u>	<u>3,521</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Child Meals	180,000	190,000	193,521	(3,521)
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>180,000</u>	<u>190,000</u>	<u>193,521</u>	<u>(3,521)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #141 - Child Adult Care Food Program

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 24

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 305,000	\$ 305,000	\$ 210,894	\$ (94,106)
Other	-	-	13,546	13,546
<b>Total Revenues</b>	<b>305,000</b>	<b>305,000</b>	<b>224,440</b>	<b>(80,560)</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	50,733	50,733	34,092	16,641
Operating services	1,680	1,680	1,370	310
Other services	6,600	6,600	6,110	490
Operating Supplies	245,987	245,987	171,820	74,167
Miscellaneous	-	-	13,546	(13,546)
Total Community Services	305,000	305,000	226,938	78,062
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>305,000</b>	<b>305,000</b>	<b>226,938</b>	<b>78,062</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>(2,498)</b>	<b>(2,498)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>(2,498)</b>	<b>(2,498)</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	(2,869)	(2,869)	(2,869)	-
END OF YEAR	<u>\$ (2,869)</u>	<u>\$ (2,869)</u>	<u>\$ (5,367)</u>	<u>\$ (2,498)</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #142 - Community Action Agency

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 25

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental				
Federal	\$ 22,000	\$ 22,000	\$ 133,626	\$ 111,626
State	-	500,000	29,127	(470,873)
Other Revenues	-	-	190	190
<b>Total Revenues</b>	<b>22,000</b>	<b>522,000</b>	<b>162,943</b>	<b>(359,057)</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	8,047	573,047	21,198	551,849
Other services	-	-	47	(47)
Emergency Vouchers	22,000	22,000	162,685	(140,685)
Total Community Services	30,047	595,047	183,930	411,117
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>30,047</b>	<b>595,047</b>	<b>183,930</b>	<b>411,117</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(8,047)</b>	<b>(73,047)</b>	<b>(20,987)</b>	<b>(770,174)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
001 Transfers In from General Fund	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(8,047)</b>	<b>(73,047)</b>	<b>(20,987)</b>	<b>(770,174)</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	76,725	76,725	76,725	-
END OF YEAR	\$ 68,678	\$ 3,678	\$ 55,738	\$ (770,174)

# LAFOURCHE PARISH GOVERNMENT

## Fund #143 - Weatherization Grant

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 26

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 563,720	\$ 380,071	\$ 380,071	\$ -
<b>Total Revenues</b>	<u>563,720</u>	<u>380,071</u>	<u>380,071</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	297,060	191,484	206,555	(15,071)
Professional services	3,500	3,100	6,569	(3,469)
Operating services	95,058	9,685	6,822	2,863
Other services	13,518	358,851	473	358,378
Supplies	154,584	600	269,763	(269,163)
Other	-	-	-	-
<b>Total Community Services</b>	<u>563,720</u>	<u>563,720</u>	<u>490,182</u>	<u>73,538</u>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>563,720</u>	<u>563,720</u>	<u>490,182</u>	<u>73,538</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(183,649)</u>	<u>(110,111)</u>	<u>73,538</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>(183,649)</u>	<u>(110,111)</u>	<u>73,538</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>(59,768)</u>	<u>(59,768)</u>	<u>(59,768)</u>	<u>-</u>
END OF YEAR	<u>\$ (59,768)</u>	<u>\$ (243,417)</u>	<u>\$ (169,879)</u>	<u>\$ 73,538</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #144 - Low Income Home Energy Assistance

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 27

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental				
Federal	\$ 1,129,540	\$ 984,751	\$ 984,751	\$ -
State of LA	-	-	-	-
<b>Total Revenues</b>	<u>1,129,540</u>	<u>984,751</u>	<u>984,751</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	129,111	129,111	110,900	18,211
Operating services	999,614	999,614	884,963	114,651
Operating Supplies	-	-	-	-
Total current	<u>1,128,725</u>	<u>1,128,725</u>	<u>995,863</u>	<u>132,862</u>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>1,128,725</u>	<u>1,128,725</u>	<u>995,863</u>	<u>132,862</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>815</u>	<u>(143,974)</u>	<u>(11,112)</u>	<u>132,862</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>815</u>	<u>(143,974)</u>	<u>(11,112)</u>	<u>132,862</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>(3,281)</u>	<u>(3,281)</u>	<u>(3,281)</u>	<u>-</u>
END OF YEAR	<u>\$ (2,466)</u>	<u>\$ (147,255)</u>	<u>\$ (14,393)</u>	<u>\$ 132,862</u>



# LAFOURCHE PARISH GOVERNMENT

## Fund #150 - Community Services Block Grant

### Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 28

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 213,622	\$ 461,923	\$ 276,625	\$ (185,298)
Other	-	-	20,845	20,845
<b>Total Revenues</b>	<u>213,622</u>	<u>461,923</u>	<u>297,470</u>	<u>(164,453)</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	164,591	215,835	144,671	71,164
Professional services	-	102	12	90
Operating services	3,542	13,371	8,869	4,502
Other services	24,474	89,037	64,306	24,731
Operating Supplies	6,015	17,923	9,019	8,904
Other	15,000	104,035	69,646	34,389
<b>Total Current</b>	<u>213,622</u>	<u>440,303</u>	<u>296,523</u>	<u>143,780</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>21,620</u>	<u>947</u>	<u>(20,673)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>21,620</u>	<u>947</u>	<u>(20,673)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>8,011</u>	<u>8,011</u>	<u>8,011</u>	<u>-</u>
END OF YEAR	<u>\$ 8,011</u>	<u>\$ 29,631</u>	<u>\$ 8,958</u>	<u>\$ (20,673)</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #154 - TANF

## Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 29

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - State	\$ 22,000	\$ 22,000	\$ -	\$ (22,000)
<b>Total Revenues</b>	<u>22,000</u>	<u>22,000</u>	<u>-</u>	<u>(22,000)</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	-	-	-	-
Professional services	100	100	-	100
Operating services	8,500	8 500	-	8,500
Other services	-	-	-	-
Supplies	13,400	13,400	-	13,400
<b>Total expenditures</b>	<u>22,000</u>	<u>22,000</u>	<u>-</u>	<u>22,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>5,168</u>	<u>5,168</u>	<u>5,168</u>	<u>-</u>
END OF YEAR	<u>\$ 5,168</u>	<u>\$ 5,168</u>	<u>\$ 5,168</u>	<u>\$ -</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #160 - Road Sales Tax District A

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 30

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Sales & Use	\$ 3,200,000	\$ 3,200,000	\$ 3,754,631	\$ 554,631
Interest	2,100	2,100	1,881	(219)
Other Revenues	600	600	2	(598)
<b>Total Revenues</b>	<b>3,202,700</b>	<b>3,202,700</b>	<b>3,756,514</b>	<b>553,814</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Professional services	182,000	182,000	37,294	144,706
Operating services	-	-	232	(232)
Miscellaneous	-	-	2,080	(2,080)
<b>Total current</b>	<b>182,000</b>	<b>182,000</b>	<b>39,606</b>	<b>142,394</b>
Capital outlay	600	600	-	600
<b>Total expenditures</b>	<b>182,600</b>	<b>182,600</b>	<b>39,606</b>	<b>142,994</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,020,100</b>	<b>3,020,100</b>	<b>3,716,908</b>	<b>696,808</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from				
313 Reserve-2005 Rd Bonds D 3,5, & 6	2,500	2,500	-	(2,500)
<b>Total Transfers In</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>(2,500)</b>
Transfers Out to				
108 Royalty Fund	-	-	-	-
206 Construction - RSTD 3 5 & 6	-	(745,669)	(339,693)	405,976
299 Capital Projects Fund	(100,000)	(290,615)	(2,600)	288,015
302 Sinking Fund - RSTD 3 5 & 6	(555,577)	(555,577)	(555,578)	(1)
314 Bond Sinking Fund - RSTD 3 5 & 6	(890,258)	(890,258)	(890,258)	-
317 Consolidated STD A Sinking Fund	(1,577,706)	(1,577,706)	(1,578,323)	(617)
<b>Total Transfers Out</b>	<b>(3,123,541)</b>	<b>(4,059,825)</b>	<b>(3,368,452)</b>	<b>693,373</b>
<b>Total other financing sources (uses)</b>	<b>(3,121,041)</b>	<b>(4,057,325)</b>	<b>(3,366,452)</b>	<b>690,873</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(100,941)</b>	<b>(1,037,225)</b>	<b>350,456</b>	<b>1,387,681</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,672,626	1,672,626	1,672,626	-
END OF YEAR	<u>\$ 1,571,685</u>	<u>\$ 635,401</u>	<u>\$ 2,023,082</u>	<u>\$ 1,387,681</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #161 - Road Sales Tax District 2

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 31

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes Sales and Use	\$ 2,500,000	\$ 2,500,000	\$ 2,888,369	\$ 388,369
Other	4,000	4,000	34,128	30,128
Total Revenues	<u>2,504,000</u>	<u>2,504,000</u>	<u>2,922,497</u>	<u>418,497</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Professional services	175,000	175,000	23,743	151,257
Operating supplies	-	41,732	22,403	19,329
Other	-	100,000	500	99,500
Total Current	<u>175,000</u>	<u>316,732</u>	<u>46,646</u>	<u>270,088</u>
Debt Service	-	-	-	-
Total expenditures	<u>175,000</u>	<u>316,732</u>	<u>46,646</u>	<u>270,086</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>2,329,000</u>	<u>2,187,268</u>	<u>2,875,851</u>	<u>688,583</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out to				
201 Construction RSTD2	-	(2,790,411)	(693,086)	2,097,325
299 Capital Projects Fund	-	(594,918)	(515,185)	79,733
318 208 Sinking Fund	(826,620)	(826,620)	(826,620)	-
Total other financing sources (uses)	<u>(826,620)</u>	<u>(4,211,949)</u>	<u>(2,034,891)</u>	<u>2,177,058</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>1,502,380</u>	<u>(2,024,681)</u>	<u>840,960</u>	<u>2,865,641</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>3,813,706</u>	<u>3,813,706</u>	<u>3,813,706</u>	<u>-</u>
END OF YEAR	<u>\$ 5,316,086</u>	<u>\$ 1,789,025</u>	<u>\$ 4,654,666</u>	<u>\$ 2,865,641</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #181 - Coastal Zone Management

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 32

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 52,063	\$ 52,063	\$ 52,063	\$ -
In-Kind Contribution	18,495	18,495	26,243	7,748
Interest	-	-	63	63
<b>Total Revenues</b>	<b>70,558</b>	<b>70,558</b>	<b>78,369</b>	<b>7,811</b>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	83,229	82,583	77,559	5,024
Professional services	25	40,025	11,623	28,402
Operating services	3,400	3,400	1,352	2,048
Other services	13,600	14,246	16,070	(1,824)
Supplies	6,900	26,900	32,681	(5,781)
Miscellaneous	18,495	18,496	18,564	(68)
Total Conservation	125,649	185,650	157,849	27,801
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>125,649</b>	<b>185,650</b>	<b>157,849</b>	<b>27,801</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(55,091)</b>	<b>(115,092)</b>	<b>(79,480)</b>	<b>35,612</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
001 Transfers In from General Fund	24,568	44,568	44,568	-
299 Transfers Out to Capital Fund	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>24,568</b>	<b>44,568</b>	<b>44,568</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(30,523)</b>	<b>(70,524)</b>	<b>(34,912)</b>	<b>35,612</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	108,987	108,987	108,987	-
END OF YEAR	\$ 78,464	\$ 38,463	\$ 74,075	\$ 35,612

# LAFOURCHE PARISH GOVERNMENT

## Fund #183 - Christmas Tree Program

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 33

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - State of LA	\$ -	\$ 18,000	\$ 18,000	\$ -
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Professional services	-	-	-	-
Operating services	-	-	-	-
Other services	-	-	-	-
Miscellaneous	-	-	-	-
Total Current	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>8,072</u>	<u>8,072</u>	<u>8,072</u>	<u>-</u>
END OF YEAR	<u>\$ 8,072</u>	<u>\$ 26,072</u>	<u>\$ 26,072</u>	<u>\$ -</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #184 - MMS CIAP Project

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 34

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 1,100,000	\$ 2,948,932	\$ 2,449,950	\$ (498,982)
<b>Total Revenues</b>	<u>1,100,000</u>	<u>2,948,932</u>	<u>2,449,950</u>	<u>(498,982)</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
CIAP Project	1,100,000	2,897,968	2,440,297	457,671
Total Current	<u>1,100,000</u>	<u>2,897,968</u>	<u>2,440,297</u>	<u>457,671</u>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<u>1,100,000</u>	<u>2,897,968</u>	<u>2,440,297</u>	<u>457,671</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>50,964</u>	<u>9,653</u>	<u>(41,311)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
181 Transfers In from CZM	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>50,964</u>	<u>9,653</u>	<u>(41,311)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>38,219</u>	<u>38,219</u>	<u>38,219</u>	<u>-</u>
END OF YEAR	<u>\$ 38,219</u>	<u>\$ 89,183</u>	<u>\$ 47,872</u>	<u>\$ (41,311)</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #185 - Beachfront Development Commission

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 35

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Local	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services				
Personal services and benefits	5,389	5,389	4,335	1,054
Professional Services	40,891	80,891	71,524	9,367
Operating Services	1,600	1,600	636	964
Other services	1,820	1,820	1,842	(22)
Operating Supplies	300	300	-	300
Total Current	<u>50,000</u>	<u>90,000</u>	<u>78,337</u>	<u>11,663</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>50,000</u>	<u>90,000</u>	<u>78,337</u>	<u>11,663</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(50,000)</u>	<u>(90,000)</u>	<u>(78,337)</u>	<u>11,663</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
110 Transfers In from Recreation	50,000	72,000	50,000	(22,000)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>50,000</u>	<u>72,000</u>	<u>50,000</u>	<u>(22,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>(18,000)</u>	<u>(28,337)</u>	<u>(10,337)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>21,717</u>	<u>21,717</u>	<u>21,717</u>	<u>-</u>
END OF YEAR	<u>\$ 21,717</u>	<u>\$ 3,717</u>	<u>\$ (6,620)</u>	<u>\$ (10,337)</u>



# LAFOURCHE PARISH GOVERNMENT

## Fund #196 - FEMA Acquisition Fund

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 36

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental - Federal	\$ -	\$ 529,083	\$ -	\$ (529,083)
Miscellaneous	-	176,361	-	(176,361)
<b>Total Revenues</b>	<u>-</u>	<u>705,444</u>	<u>-</u>	<u>(705,444)</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Other	-	-	52	(52)
Total current expenditures	-	-	52	(52)
Capital Outlay	-	705,444	2,610	702,834
Total expenditures	-	705,444	2,662	702,782
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>(2,662)</u>	<u>(2,662)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
001 Transfers In to General Fund	-	-	-	-
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>(2,662)</u>	<u>(2,662)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>230,782</u>	<u>230,782</u>	<u>230,782</u>	<u>-</u>
END OF YEAR	<u>\$ 230,782</u>	<u>\$ 230,782</u>	<u>\$ 228,120</u>	<u>\$ (2,662)</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #197 - ARRA Funds

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 37

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental -				
Federal	\$ 205,000	\$ 298,591	\$ 286,671	\$ (11,920)
State	180,750	184,537	-	(184,537)
<b>Total Revenues</b>	<b>385,750</b>	<b>483,128</b>	<b>286,671</b>	<b>(196,457)</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	5,000	14,731	-	14,731
Other	-	36,842	36,849	(7)
<b>Total current expenditures</b>	<b>5,000</b>	<b>51,573</b>	<b>36,849</b>	<b>14,724</b>
Capital Outlay	-	-	-	-
<b>Total expenditures</b>	<b>5,000</b>	<b>51,573</b>	<b>36,849</b>	<b>14,724</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>380,750</b>	<b>431,555</b>	<b>249,822</b>	<b>(211,181)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
299 Transfers Out to Capital Projects Fund	(180,750)	(660,919)	(252,651)	408,268
<b>Total other financing sources (uses)</b>	<b>(180,750)</b>	<b>(660,919)</b>	<b>(252,651)</b>	<b>408,268</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>200,000</b>	<b>(229,364)</b>	<b>(2,829)</b>	<b>197,087</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	4,493	4,493	4,493	-
END OF YEAR	<u>\$ 204,493</u>	<u>\$ (224,871)</u>	<u>\$ 1,664</u>	<u>\$ 197,087</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #801 - BP Oil Spill Fund

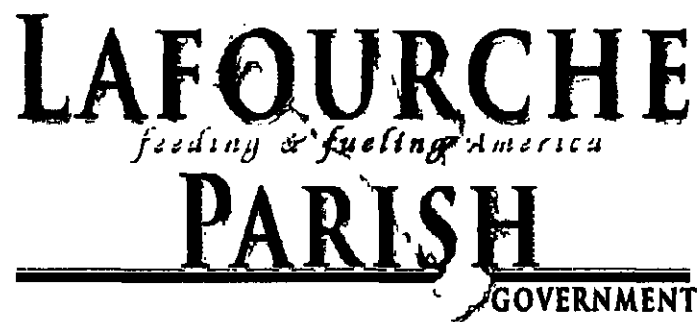
### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 3 38

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	-	-	75,782	(75,782)
Professional services	-	-	210	(210)
Operating services	-	-	221	(221)
Other services	-	-	2,102	(2,102)
Supplies	456,364	456,377	31,048	425,329
Other	-	-	-	-
Total current expenditures	<u>456,364</u>	<u>456,377</u>	<u>109,363</u>	<u>423,006</u>
Capital Outlay	-	-	-	-
Total expenditures	<u>456,364</u>	<u>456,377</u>	<u>109,363</u>	<u>423,006</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(456,364)</u>	<u>(456,377)</u>	<u>(109,363)</u>	<u>(423,006)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
299 Transfers Out to Capital Projects Fund	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(456,364)</u>	<u>(456,377)</u>	<u>(109,363)</u>	<u>(423,006)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>424,310</u>	<u>424,310</u>	<u>424,310</u>	<u>-</u>
END OF YEAR	<u>\$ (32,054)</u>	<u>\$ (32,087)</u>	<u>\$ 314,947</u>	<u>\$ (423,006)</u>



# Non-Major Debt Service Funds





## **LAFOURCHE PARISH GOVERNMENT**

### **DEBT SERVICE FUNDS**

#### **302 CERTIFICATE OF INDEBTEDNESS, SERIES 1999 - BUILDING FUND**

Certificate of Indebtedness, Series 1999 - Building accumulates monies for the payment of \$385,000 certificates of indebtedness date January 1, 1999. The certificates were issued for the purpose of acquiring and improving a new administrative building.

#### **313 ROAD SALES TAX DISTRICT NO. 3, 5 & 6 RESERVE FUND**

The Road Sales Tax District No. 3, 5 & 6 Public Improvement Bond Reserve Fund was established solely for the purpose of paying principal and interest on the \$15,000,000 bonds in the event of default.

#### **314 ROAD SALES TAX DISTRICT NO. 3, 5 & 6 BOND SINKING FUND**

The Road Sales Tax District No. 3, 5 & 6 Bond Sinking Fund was established to accumulate monies for the principal and interest payments associated with the \$15,000,000 Road Bonds dated February 1, 2005.

#### **317 SINKING FUND – CONSOLIDATED SALES TAX DISTRICT A FUND**

Consolidated Sales Tax District A Sinking Fund accumulates monies for the payment of the 2007 Refunding Bonds issued on behalf of the consolidation of Road Sales Tax Districts 3, 5 and 6.

#### **318 ROAD SALES TAX DISTRICT 2 – 2008 SINKING FUND**

The Road Sales Tax District 2 2008 Sinking Fund accumulates monies for the principal and interest payments associated with the \$10,000,000 Road Bonds dated October 15, 2008.

# LAFOURCHE PARISH GOVERNMENT

## Non-Major Debt Service Funds

### Combining Balance Sheet

December 31, 2011

Schedule 4 1

	302	313	314	317
	Sinking Fund - Certificates of Indebtedness, Building Bonds, Series 1996	Reserve Fund - Road Sales Tax Districts 3, 5 & 6	Sinking Fund - Road Sales Tax District 3, 5 & 6	Sinking Fund - Consolidated Sales Tax District A
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Investments	544,871	1,501,487	1,021,093	1,234,710
Receivables	-	-	-	-
Due from Other Funds	53,931	180	-	-
Other Current Assets	299,291	-	585,129	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 898,093</u>	<u>\$ 1,501,667</u>	<u>\$ 1,606,222</u>	<u>\$ 1,234,710</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	585,129	-
Other Current Liabilities	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>585,129</u>	<u>-</u>
<b>FUND BALANCES</b>				
Restricted for Debt Service	898,093	1,501,667	1,021,093	1,234,710
Total Fund Balances	<u>898,093</u>	<u>1,501,667</u>	<u>1,021,093</u>	<u>1,234,710</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Balances	<u>\$ 898,093</u>	<u>\$ 1,501,667</u>	<u>\$ 1,606,222</u>	<u>\$ 1,234,710</u>

(continued)



**LAFOURCHE PARISH GOVERNMENT****Non-Major Debt Service Funds****Combining Balance Sheet****December 31, 2011**

Schedule 4 1

318

	<u>Sinking Fund - 2008</u>	<u>Total</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ -	\$ -
Investments	596	4,302,757
Receivables	-	-
Due from Other Funds	-	54,111
Other Current Assets	-	884,420
	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 596</u>	<u>\$ 5,241,288</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ -
Due to Other Funds	-	585,129
Other Current Liabilities	-	-
	<u>          </u>	<u>          </u>
Total Liabilities	<u>-</u>	<u>585,129</u>
<b>FUND BALANCES</b>		
Restricted for Debt Service	596	4,656,159
Total Fund Balances	<u>596</u>	<u>4,656,159</u>
	<u>          </u>	<u>          </u>
Total Liabilities and Fund Balances	<u>\$ 596</u>	<u>\$ 5,241,288</u>
		(concluded)

**LAFOURCHE PARISH GOVERNMENT**  
**Non-Major Debt Service Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended December 31, 2011**

Schedule 4 2

	<b>302</b>	<b>313</b>	<b>314</b>	<b>316</b>
	<b>Sinking Fund - Certificates of Indebtedness, Building Bonds, Series 1996</b>	<b>Reserve Fund - Road Sales Tax Districts 3, 5 &amp; 6</b>	<b>Sinking Fund - Road Sales Tax District 3, 5 &amp; 6</b>	<b>Public Improvement Bonds</b>
<b>REVENUES</b>				
Investment Earnings	\$ 416	\$ 1,667	\$ 851	\$ 70
Total Revenues	<u>416</u>	<u>1,667</u>	<u>851</u>	<u>70</u>
<b>EXPENDITURES</b>				
Principal Payments	705,000	-	275,000	-
Interest Payments	<u>157,064</u>	<u>-</u>	<u>614,795</u>	<u>-</u>
Total Expenditures	<u>862,064</u>	<u>-</u>	<u>889,795</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
OVER EXPENDITURES	<u>(861,648)</u>	<u>1,667</u>	<u>(888,944)</u>	<u>70</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	879,163	-	890,258	-
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(81,977)</u>	<u>(70)</u>
Total other financing sources (uses)	<u>879,163</u>	<u>-</u>	<u>808,281</u>	<u>(70)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>17,515</u>	<u>1,667</u>	<u>(80,663)</u>	<u>-</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>880,578</u>	<u>1,500,000</u>	<u>1,101,756</u>	<u>-</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 898,093</u>	<u>\$ 1,501,667</u>	<u>\$ 1,021,093</u>	<u>\$ -</u>

(continued)

**LAFOURCHE PARISH GOVERNMENT**  
**Non-Major Debt Service Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Year Ended December 31, 2011**

Schedule 4 2

	317	318	
	Sinking Fund - Consolidated Sales Tax District A	Sinking Fund - 2008	Total
<b>REVENUES</b>			
Investment Earnings	\$ 693	\$ 426	\$ 4,123
Total Revenues	<u>693</u>	<u>426</u>	<u>4,123</u>
<b>EXPENDITURES</b>			
Principal Payments	1,330,000	375,000	2,685,000
Interest Payments	<u>223,680</u>	<u>451,620</u>	<u>1,447,159</u>
Total Expenditures	<u>1,553,680</u>	<u>826,620</u>	<u>4,132,159</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			
OVER EXPENDITURES	<u>(1,552,987)</u>	<u>(826,194)</u>	<u>(4,128,036)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	1,578,323	826,620	4,174,364
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>(82,047)</u>
Total other financing sources (uses)	<u>1,578,323</u>	<u>826,620</u>	<u>4,092,317</u>
<b>NET CHANGE IN FUND BALANCE</b>	25,336	426	(35,719)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>1,209,374</u>	<u>170</u>	<u>4,681,878</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,234,710</u>	<u>\$ 596</u>	<u>\$ 4,656,159</u>

(concluded)

# LAFOURCHE PARISH GOVERNMENT

Fund #302 - COI Series 1999 Building

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 4 3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 500	\$ 325	\$ 416	\$ 91
<b>Total Revenues</b>	<u>500</u>	<u>325</u>	<u>416</u>	<u>91</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal Payments	705,000	705,000	705,000	-
Interest Payments	157,084	157,084	157,084	-
<b>Total expenditures</b>	<u>862,084</u>	<u>862,084</u>	<u>862,084</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(861,584)</u>	<u>(861,739)</u>	<u>(861,648)</u>	<u>91</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from				
102 Building & Maintenance Fund	323,585	323,585	323,585	-
160 Road Sales Tax District A	555,577	555,577	555,578	1
	<u>879,162</u>	<u>879,162</u>	<u>879,163</u>	<u>1</u>
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>879,162</u>	<u>879,162</u>	<u>879,163</u>	<u>1</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>17,598</u>	<u>17,423</u>	<u>17,515</u>	<u>92</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>880,578</u>	<u>880,578</u>	<u>880,578</u>	<u>-</u>
END OF YEAR	<u>\$ 898,176</u>	<u>\$ 898,001</u>	<u>\$ 898,093</u>	<u>\$ 92</u>

# LAFOURCHE PARISH GOVERNMENT

Fund #313 -RST Districts 3,5,6 Reserve

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2011

Schedule 4 4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 2,500	\$ 1,900	\$ 1,667	\$ (233)
Total Revenues	2,500	1,900	1,667	(233)
<b>EXPENDITURES</b>				
Principal Payments	-	-	-	-
Interest Payments	-	-	-	-
Other	-	-	-	-
Total expenditures	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	2,500	1,900	1,667	(233)
<b>OTHER FINANCING SOURCES (USES)</b>				
160 Transfers Out to RSTD2	(2,500)	(2,500)	-	2,500
Total other financing sources (uses)	(2,500)	(2,500)	-	2,500
<b>NET CHANGE IN FUND BALANCE</b>	-	(600)	1,667	2,267
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,500,000	1,500,000	1,500,000	-
END OF YEAR	\$ 1,500,000	\$ 1,499,400	\$ 1,501,667	\$ 2,267

# LAFOURCHE PARISH GOVERNMENT

## Budget Comparison Schedule Fund #314 - RST Districts 3, 5 & 6 Bond For the Year Ended December 31, 2011

Schedule 4 5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 1,000	\$ 860	\$ 851	\$ (9)
<b>Total Revenues</b>	<u>1,000</u>	<u>860</u>	<u>851</u>	<u>(9)</u>
<b>EXPENDITURES</b>				
Debt Service				
Principal Payments	275,000	275,000	275,000	-
Interest Payments & Bank Charges	614,795	614,795	614,795	-
<b>Total expenditures</b>	<u>889,795</u>	<u>889,795</u>	<u>889,795</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(888,795)</u>	<u>(888,935)</u>	<u>(888,944)</u>	<u>(9)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
108 Transfers In from Royalty Fund	-	-	-	-
160 Transfers In from RSTD A	890,258	890,258	890,258	-
206 Transfers out to RSTD 3,4,5 Construction	-	-	(81,977)	(81,977)
<b>Total other financing sources (uses)</b>	<u>890,258</u>	<u>890,258</u>	<u>808,281</u>	<u>(81,977)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>1,463</u>	<u>1,323</u>	<u>(80,663)</u>	<u>(81,986)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>1,101,756</u>	<u>1,101,756</u>	<u>1,101,756</u>	<u>-</u>
END OF YEAR	<u>\$ 1,103,219</u>	<u>\$ 1,103,079</u>	<u>\$ 1,021,093</u>	<u>\$ (81,986)</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #317 -Road Sales Tax District A

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 4 6

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 800	\$ 590	\$ 693	\$ 103
Other	-	-	-	-
<b>Total Revenues</b>	<b>800</b>	<b>590</b>	<b>693</b>	<b>103</b>
<b>EXPENDITURES</b>				
Principal Payments	1,330,000	1,330,000	1,330,000	-
Interest Payments	223,680	223,680	223,680	-
Other	-	-	-	-
<b>Total expenditures</b>	<b>1,553,680</b>	<b>1,553,680</b>	<b>1,553,680</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,552,880)</b>	<b>(1,553,090)</b>	<b>(1,552,987)</b>	<b>103</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
160 Transfers In from Sales Tax District A	1,577,706	1,577,706	1,578,323	617
Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,577,706</b>	<b>1,577,706</b>	<b>1,578,323</b>	<b>617</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>24,826</b>	<b>24,616</b>	<b>25,336</b>	<b>720</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,209,374	1,209,374	1,209,374	-
END OF YEAR	\$ 1,234,200	\$ 1,233,990	\$ 1,234,710	\$ 720

# LAFOURCHE PARISH GOVERNMENT

Fund #318 -Sinking Fund 2008

## Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 4 7

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Interest	\$ 150	\$ 150	\$ 426	\$ 276
Other	-	-	-	-
<b>Total Revenues</b>	<u>150</u>	<u>150</u>	<u>426</u>	<u>276</u>
<b>EXPENDITURES</b>				
Principal Payments	375,000	375,000	375,000	-
Interest Payments	451,620	451,620	451,620	-
Other	-	-	-	-
<b>Total expenditures</b>	<u>826,620</u>	<u>826,620</u>	<u>826,620</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(826,470)</u>	<u>(826,470)</u>	<u>(826,194)</u>	<u>276</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
161 Transfers In from RSTD2	826,620	826,620	826,620	-
161 Transfers Out to RSTD2	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>826,620</u>	<u>826,620</u>	<u>826,620</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>150</u>	<u>150</u>	<u>426</u>	<u>276</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>170</u>	<u>170</u>	<u>170</u>	<u>-</u>
END OF YEAR	<u>\$ 320</u>	<u>\$ 320</u>	<u>\$ 596</u>	<u>\$ 276</u>



# Non-Major Capital Projects Funds





## **LAFOURCHE PARISH GOVERNMENT**

### **CAPITAL PROJECT FUNDS**

#### **201 ROAD CONSTRUCTION DISTRICT NO. 2**

The Road Construction District No 2 Fund was established for the purpose of constructing and reconstructing roads, highways and bridges in those districts with funding provided from sales tax revenue and \$10,000,000 bond issuance

#### **206 ROAD CONSTRUCTION DISTRICT 3, 5 & 6 FUND**

The Road Construction District 3, 5 & 6 Fund was established for the purpose of constructing and reconstructing roads, highways and bridges in those districts with funding provided from the \$15,000,000 bond issuance

#### **299 CAPITAL PROJECTS – MAJOR FUND**

The Capital Projects Fund was created in 2006 to account for all non road capital outlay projects

**LAFOURCHE PARISH GOVERNMENT****Non-Major Capital Projects Funds****Combining Balance Sheet****December 31, 2011**

Schedule 5 1

	<b>201</b>	<b>206</b>	
	<b>Road District</b>	<b>RSTD 3, 5, 6</b>	
	<b>No 2</b>	<b>Construction</b>	<b>Total</b>
	<b>Construction</b>	<b>Construction</b>	
<b>ASSETS</b>			
Cash	\$ 1,452,484	\$ -	\$ 1,452,484
Investments	18,535	11,673	30,208
Due from Other Funds	52,306	-	52,306
Total Assets	<u>\$ 1,523,325</u>	<u>\$ 11,673</u>	<u>\$ 1,534,998</u>
<b>LIABILITIES</b>			
Accounts Payable	\$ 2,456	\$ 29,837	\$ 32,293
Contracts and Retainages Payable	-	-	-
Due to Other Funds	-	398,512	398,512
Total Liabilities	<u>2,456</u>	<u>428,349</u>	<u>430,805</u>
<b>FUND BALANCES</b>			
Restricted for Capital Projects	1,520,869	(416,676)	1,104,193
Total Fund Balances (Accumulated Deficits)	<u>1,520,869</u>	<u>(416,676)</u>	<u>1,104,193</u>
Total Liabilities and Fund Balances	<u>\$ 1,523,325</u>	<u>\$ 11,673</u>	<u>\$ 1,534,998</u>

**LAFOURCHE PARISH GOVERNMENT**  
**Non-Major Capital Projects Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended December 31, 2011**

Schedule 5 2

	201 Road District No 2 Construction	206 RSTD 3, 5, 6 Construction	Total
<b>REVENUES</b>			
Intergovernmental			
Federal	\$ -	\$ -	\$ -
Interest	5,117	13	5,130
Other	-	-	-
Total Revenues	<u>5,117</u>	<u>13</u>	<u>5,130</u>
<b>EXPENDITURES</b>			
Public Works	182,294	152	182,446
Capital Outlay	<u>2,853,872</u>	<u>241,714</u>	<u>3,095,586</u>
Total Expenditures	<u>3,036,166</u>	<u>241,866</u>	<u>3,278,032</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>			
<b>OVER EXPENDITURES</b>	<u>(3,031,049)</u>	<u>(241,853)</u>	<u>(3,272,902)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	1,099,997	438,987	1,538,984
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>1,099,997</u>	<u>438,987</u>	<u>1,538,984</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,931,052)	197,134	(1,733,918)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>3,451,921</u>	<u>(613,810)</u>	<u>2,838,111</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,520,869</u>	<u>\$ (416,676)</u>	<u>\$ 1,104,193</u>

**LAFOURCHE PARISH GOVERNMENT**  
**Fund #201 - Road District No 2 Construction Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Year December 31, 2011**

Schedule 5 3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest	30,000	30,000	5,117	(24,883)
Other	20,000	270,000	-	(270,000)
<b>Total Revenues</b>	<b>50,000</b>	<b>300,000</b>	<b>5,117</b>	<b>(294,883)</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Professional services	-	1,403,652	170,962	1,232,690
Operating services	-	-	75	(75)
Other services	-	-	11,257	(11,257)
Total current	-	1,403,652	182,294	1,221,358
Capital Outlay	-	6,584,482	2,853,872	3,730,610
Debit Service				
Principal	-	-	-	-
Interest	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>7,988,134</b>	<b>3,036,166</b>	<b>4,951,968</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>50,000</b>	<b>(7,688,134)</b>	<b>(3,031,049)</b>	<b>4,857,085</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In				
106 Road Sales Tax District 2	-	1,478,706	385,493	(1,093,213)
108 Royalty Fund	-	52,237	21,418	
161 Road Sales Tax District 2	-	2,790,191	693,086	(2,097,105)
Total Transfers In	-	4,321,134	1,099,997	(3,190,318)
Operating Transfers Out				
299 Capital Projects Fund	-	-	-	-
Total Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>4,321,134</b>	<b>1,099,997</b>	<b>(3,190,318)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>50,000</b>	<b>(3,367,000)</b>	<b>(1,931,052)</b>	<b>1,466,767</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	3,451,921	3,451,921	3,451,921	-
END OF YEAR	\$ 3,501,921	\$ 84,921	\$ 1,520,869	\$ 1,466,767

# LAFOURCHE PARISH GOVERNMENT

Fund #206 - RSTD 3, 5, 6 Construction Fund

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 5 4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ -	\$ 13	\$ 13
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>13</u>	<u>13</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Professional services	-	-	-	-
Operating services	-	-	-	-
Other services	-	-	152	(152)
Total current	-	-	152	(152)
Capital Outlay	-	1,195,628	241,714	953,914
<b>Total expenditures</b>	<u>-</u>	<u>1,195,628</u>	<u>241,866</u>	<u>953,762</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(1,195,628)</u>	<u>(241,853)</u>	<u>953,775</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In from				
108 Royalty Fund	-	450,000	17,316	(432,684)
160 Road Sales Tax District A	-	745,669	339,694	(405,975)
314 Sinking Fund - Districts 3, 5 & 6	-	-	81,977	81,977
	-	1,195,669	438,987	(756,682)
Operating Transfers Out	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>1,195,669</u>	<u>438,987</u>	<u>(756,682)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>41</u>	<u>197,134</u>	<u>197,093</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	(613,810)	(613,810)	(613,810)	-
END OF YEAR	<u>\$ (613,810)</u>	<u>\$ (613,769)</u>	<u>\$ (416,676)</u>	<u>\$ 197,093</u>

# LAFOURCHE PARISH GOVERNMENT

## Fund #299- Capital Projects Fund - Major Fund

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2011

Schedule 5 5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Other Revenues	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Professional services	-	1,966,989	214,598	1,752,391
Other services	-	-	213	(213)
Operating services	-	-	-	-
Total current	<u>-</u>	<u>1,966,989</u>	<u>214,811</u>	<u>1,752,178</u>
Capital Outlay	<u>3,968,280</u>	<u>36,637,258</u>	<u>5,391,996</u>	<u>31,245,262</u>
<b>Total expenditures</b>	<u>3,968,280</u>	<u>38,604,247</u>	<u>5,606,807</u>	<u>32,997,440</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(3,968,280)</u>	<u>(38,604,247)</u>	<u>(5,606,807)</u>	<u>32,997,440</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from				
001 General Fund	901,000	24,684,949	1,423,589	(23,261,360)
102 Animal Control	800,000	4,093,041	2,166,573	(1,926,468)
103 Roads & Bndges	-	27,280	8,705	(18,575)
104 Drainage Maintenance	185,000	4,603,544	323,214	(4,280,330)
108 Royalty	548,130	538,269	16,781	(521,488)
110 Recreation	-	423,308	106,126	(317,182)
119 Library	1,053,400	3,083,190	854,378	(2,228,812)
123 Civil Defense	-	69,946	48,382	(21,564)
130 Head Start	-	98,124	98,124	-
160 Road Sales Tax District A	100,000	290,615	2,600	(288,015)
161 Coastal Zone Management	-	594,918	515,185	(79,733)
197 ARRA Funds	380,750	646,188	252,651	(393,537)
801 Hurricane Relief	-	-	-	-
Total Transfers In	<u>3,968,280</u>	<u>39,153,372</u>	<u>5,816,308</u>	<u>(33,337,064)</u>
<b>Total other financing sources (uses)</b>	<u>3,968,280</u>	<u>39,153,372</u>	<u>5,816,308</u>	<u>(33,337,064)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>549,125</u>	<u>209,501</u>	<u>(339,624)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>(348,731)</u>	<u>(348,731)</u>	<u>(348,731)</u>	<u>-</u>
END OF YEAR	<u>\$ (348,731)</u>	<u>\$ 200,394</u>	<u>\$ (139,230)</u>	<u>\$ (339,624)</u>



# Non-Major Enterprise Funds





## **LAFOURCHE PARISH GOVERNMENT**

### **ENTERPRISE FUNDS**

#### **501 SEWERAGE DISTRICT NO. 4 FUND**

The Sewerage District No 4 was created by the Parish because it was their intent to accumulate the cost of providing services to the general public and those costs to be financed or recovered by charging a fee to the citizens who receive the services

#### **503 SEWERAGE DISTRICT NO. 14 FUND**

The Sewerage District No 14 was created to provide service to Dugas Subdivision in Thibodaux. Residents who receive the services reimburse the district through assessed user fees.

#### **504 RITA SEWERAGE FUND**

The Rita Sewerage Fund was created to provide service to the Rita Community in Thibodaux. The project was fully funded by a federal grant. Construction was completed in 2003.

#### **505 MORRISTOWN SEWERAGE PROJECT**

The primary objective of the Morristown Sewerage Project is the development of viable urban communities by providing a suitable living environment for persons of low and moderate income.

#### **506 SEWER DISTRICT 2 FUND**

In 2010, the Parish Council approved the dissolution of the Sewer District 2 Parish Board. The primary purpose of this sewer district is to provide service to West Thibodaux residents. The residents receiving the services reimburse the Parish through assessed user fees.

# LAFOURCHE PARISH GOVERNMENT

## Non-Major Enterprise Funds Combining Statement of Net Assets December 31, 2011

Schedule 6 1

	NON-MAJOR FUNDS					
	501	503	504	505	506	
	Sewerage District 4 - Marydale Community	Sewerage District 14 Dugas Community	Rita Community Sewerage	Momstown Community Sewerage	Sewer District No. 2	Total
<b>ASSETS</b>						
Current assets						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables	2,873	1,390	968	1,667	2,910	9,808
Due from other funds	-	-	-	-	1,504	1,504
Total current assets	<u>2,873</u>	<u>1,390</u>	<u>968</u>	<u>1,667</u>	<u>4,414</u>	<u>11,312</u>
Noncurrent assets						
Capital Assets						
Property, Plant and Equipment	667,226	181,981	947,051	1,267,480	187,384	3,251,122
Accumulated Depreciation	(557,505)	(156,504)	(356,184)	(155,202)	(176,141)	(1,401,536)
Total Capital Assets	<u>109,721</u>	<u>25,477</u>	<u>590,867</u>	<u>1,112,278</u>	<u>11,243</u>	<u>1,849,586</u>
Total assets	<u>\$ 112,594</u>	<u>\$ 26,867</u>	<u>\$ 591,835</u>	<u>\$ 1,113,945</u>	<u>\$ 15,657</u>	<u>\$ 1,860,898</u>
<b>LIABILITIES</b>						
Current liabilities						
Accounts Payable	\$ 1,843	\$ 1,126	\$ 1,361	\$ 1,370	\$ 3,021	\$ 8,721
Contracts and Retainage Payable	4,345	-	-	-	-	4,345
Due to Other Funds	67,686	66,819	18,391	21,687	-	174,583
Total current liabilities	<u>73,874</u>	<u>67,945</u>	<u>19,752</u>	<u>23,057</u>	<u>3,021</u>	<u>187,649</u>
<b>NET ASSETS</b>						
Invested in capital assets	109,721	25,477	590,867	1,112,278	11,243	1,849,586
Unrestricted (deficit)	(71,001)	(66,555)	(18,784)	(21,390)	1,393	(176,337)
Total Net Assets	<u>38,720</u>	<u>(41,078)</u>	<u>572,083</u>	<u>1,090,888</u>	<u>12,636</u>	<u>1,673,249</u>
Total Liabilities and Fund Equities	<u>\$ 112,594</u>	<u>\$ 26,867</u>	<u>\$ 591,835</u>	<u>\$ 1,113,945</u>	<u>\$ 15,657</u>	<u>\$ 1,860,898</u>

**LAFOURCHE PARISH GOVERNMENT**  
**Non-Major Enterprise Funds**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**For the Year Ended December 31, 2011**

Schedule 6 2

	<b>NON-MAJOR FUNDS</b>					<b>Total</b>
	<b>501</b> Sewerage District 4 - Marydale Community	<b>503</b> Sewerage District 14 Dugas Community	<b>504</b> Rita Community Sewerage	<b>505</b> Mornstown Community Sewerage	<b>506</b> Sewer District No 2	
<b>OPERATING REVENUES</b>						
Sewerage Charges and Assessments	\$ 40,287	\$ 17,017	\$ 12,026	\$ 15,744	\$ 36,877	\$ 121,951
<b>OPERATING EXPENSES</b>						
Professional services	6,609	2,840	2,872	3,137	1,678	17,136
Operating services	25,029	14,233	17,134	17,193	49,278	122,867
Other services	1,392	1,365	995	1,044	267	5,063
Supplies	-	-	-	-	101	101
Depreciation	26,689	7,280	41,732	51,734	7,495	134,930
Total operating expenses	59,719	25,718	62,733	73,108	58,819	280,097
<b>OPERATING INCOME (LOSS)</b>	(19,432)	(8,701)	(50,707)	(57,364)	(21,942)	(158,146)
<b>NET ASSETS</b>						
BEGINNING OF YEAR	58,152	(32,377)	622,790	1,148,252	34,578	1,831,395
END OF YEAR	\$ 38,720	\$ (41,078)	\$ 572,083	\$ 1,090,888	\$ 12,636	\$ 1,673,249

# LAFOURCHE PARISH GOVERNMENT

## Non-Major Enterprise Funds Combining Statement of Cash Flows For the Year Ended December 31, 2011

Schedule 6 3

	NON-MAJOR FUNDS					Total
	501 Sewerage District 4 - Marydale Community	503 Sewerage District 14 Dugas Community	504 Rita Community Sewerage	505 Mornstown Community Sewerage	506 Sewer District No 2	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash Received from Customers	\$ 37,414	\$ 17,010	\$ 12,107	\$ 15,264	\$ 36,901	\$ 118,696
Cash Payments for Operating Costs	(37,414)	(17,010)	(12,107)	(15,264)	(36,901)	(118,696)
Net Cash Provided by (Used in) Operating Activities	-	-	-	-	-	-
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-	-	-	-	-	-
<b>CASH AND CASH EQUIVALENTS</b>						
<b>BEGINNING OF YEAR</b>	-	-	-	-	-	-
<b>END OF YEAR</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>						
Operating (Loss)	(19,432)	(8,701)	(50,707)	(57,364)	(21,942)	(158,146)
Adjustments to Reconcile Operating (Loss) to Net Cash Provided by (Used in) Operating Activities						
Depreciation	26,689	7,280	41,732	51,734	7,495	134,930
(Increase) Decrease in Receivables	(2,873)	(7)	81	(480)	133	(3,146)
Increase (Decrease) in Liabilities						
Accounts Payable	(1,971)	(242)	106	45	(1,888)	(3,950)
Contracts and Retainages	-	-	-	-	-	-
Due to Other Funds	(2,413)	1,670	8,788	6,065	18,202	30,312
Net Cash Provided by (Used In) Operating Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Schedule of Compensation Paid to Parish Council and Parish President







**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF COMPENSATION PAID TO COUNCIL AND PRESIDENT**  
**For the Year Ended December 31, 2011**

The Schedule of compensation paid to Council members is presented in compliance with House Concurrent Resolution 54 of the 1979 Session of Louisiana Legislature. Compensation of the Council is included in the legislative expenditures of the General Fund. In accordance with LA R S 33:1233, the members have elected the monthly payment method of compensation. Under this method, members receive semi-monthly salary payments in-lieu of per diem payments.

Compensation of the President is included in the executive expenditures of the General Fund. In accordance with the Home Rule Charter, the set annual salary is \$65,000, with a 2% increase yearly.

**COUNCIL MEMBERS:**

Michael Delatte	12,989
Philip Gouaux II	12,989
Daniel Lorraine	12,989
Lindel Toups	12,989
Kenneth P Matherne	12,989
Rodney Doucet	12,989
Louis Richard	12,989
Jerry Jones	12,989
Joseph Fertitta	12,989
	<hr/>
	<b>\$ 116,901</b>

**PARISH PRESIDENT:**

Charlotte Randolph	<b>\$ 70,358</b>
--------------------	------------------



Statistical Section  
(Unaudited)





# **LAFOURCHE PARISH GOVERNMENT**

## **Statistical Section**

**December 31, 2011**

This part of the Lafourche Parish comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the overall financial health of Lafourche Parish

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how Lafourche Parish's financial performance and well-being have changed over time	178-187
<b>Revenue Capacity Information</b> These schedules contain information to help the reader assess factors affecting one of Lafourche Parish's revenue sources, ad valorem tax	188-192
<b>Debt Capacity Information</b> These schedules present information to help the reader assess the affordability of Lafourche Parish's current levels of outstanding debt and Lafourche Parish's ability to issue additional debt in the future	193-196
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which Lafourche Parish's financial activities take place	197-198
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in Lafourche Parish's financial report relates to the services Lafourche Parish provides and the activities it performs	199-201

**LAFOURCHE PARISH GOVERNMENT**  
**NET ASSETS BY COMPONENT**  
**LAST NINE FISCAL YEARS**  
 (accrual basis of accounting)  
 (in thousands)

**Exhibit X-1**

	Fiscal Year						
	2011	2010	2009	2008	2007	2006	2005
<b>Governmental Activities</b>							
Invested in capital assets, net of related debt	44,069	48,363	48,269	16,135	20,928	(2,194)	(1,091)
Restricted	13,441	7,181	12,781	5,251	11,392	7,784	8,170
Unrestricted (deficit)	26,458	27,749	19,280	40,348	23,350	36,784	22,200
Total governmental activities net assets	<u>\$ 83,967</u>	<u>\$ 83,293</u>	<u>\$ 80,320</u>	<u>\$ 61,734</u>	<u>\$ 55,669</u>	<u>\$ 42,374</u>	<u>\$ 29,279</u>
<b>Business Type Activities</b>							
Invested in capital assets, net of related debt	2,789	3,020	3,225	2,182	2,354	2,525	2,697
Restricted for	-	-	-	-	-	-	-
Unrestricted (deficit)	(257)	(243)	(251)	(215)	(185)	(149)	(116)
Total business type activities net assets	<u>\$ 2,532</u>	<u>\$ 2,777</u>	<u>\$ 2,974</u>	<u>\$ 1,966</u>	<u>\$ 2,169</u>	<u>\$ 2,376</u>	<u>\$ 2,581</u>
<b>Primary Government</b>							
Invested in capital assets, net of related debt	46,858	51,383	51,484	18,317	23,281	331	1,606
Restricted for	13,441	7,181	12,781	5,251	11,392	7,784	8,170
Unrestricted (deficit)	26,202	27,506	19,029	40,133	23,165	36,634	22,084
Total primary government net assets	<u>\$ 86,500</u>	<u>\$ 86,070</u>	<u>\$ 83,295</u>	<u>\$ 63,701</u>	<u>\$ 57,838</u>	<u>\$ 44,750</u>	<u>\$ 31,860</u>

Source Audited Comprehensive Annual Financial Reports

\* Information available for nine years

**LAFOURCHE PARISH GOVERNMENT**  
**NET ASSETS BY COMPONENT**  
**LAST NINE FISCAL YEARS**  
 (accrual basis of accounting)  
 (in thousands)

**Exhibit X-1**

<u>2004</u>	<u>2003</u>
(10,125)	(26,592)
6,271	6,601
<u>31,210</u>	<u>34,954</u>
<u><u>\$ 27,356</u></u>	<u><u>\$ 14,963</u></u>

2,869	3,041
-	-
(86)	(69)
<u><u>\$ 2,783</u></u>	<u><u>\$ 2,972</u></u>

(7,256)	(23,550)
6,271	6,601
<u>31,124</u>	<u>34,884</u>
<u><u>\$ 30,140</u></u>	<u><u>\$ 17,935</u></u>

**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN NET ASSETS**  
**LAST NINE FISCAL YEARS**  
(accrual basis of accounting)  
(in thousands)

**Exhibit X-2**

	Fiscal Year						
	2011	2010	2009	2008	2007	2006	2005
<b>EXPENSES</b>							
<b>Governmental Activities</b>							
General Government	13,533	8,080	7,525	7,558	5,414	5,009	8,756
Public Safety	10,108	9,634	8,609	1,790	1,339	1,372	1,584
Public Works	21,477	22,149	23,297	32,625	13,708	18,424	20,145
Community Services	10,269	13,112	8,414	6,667	6,210	5,363	4,386
Culture and Recreation	5,366	4,844	4,267	1,912	1,300	1,786	780
Depreciation	-	-	-	-	5,518	3,464	2,785
Interest and Fiscal Charges	1,487	1,699	1,810	1,197	1,506	1,157	2,454
<b>Total governmental activities expenses</b>	<b>\$ 62,241</b>	<b>\$ 59,518</b>	<b>\$ 53,922</b>	<b>\$ 51,750</b>	<b>\$ 34,993</b>	<b>\$ 36,575</b>	<b>\$ 40,890</b>
<b>Business-Type Activities</b>							
Sewer	439	414	362	306	316	306	297
<b>Total primary government expenses</b>	<b>\$ 62,680</b>	<b>\$ 59,932</b>	<b>\$ 54,284</b>	<b>\$ 52,056</b>	<b>\$ 35,310</b>	<b>\$ 36,882</b>	<b>\$ 41,186</b>
<b>PROGRAM REVENUES</b>							
<b>Governmental Activities</b>							
Charges for services							
General Government	3,254	3,314	3,232	3,305	5,596	2,049	1,322
Public Safety	-	-	-	-	-	-	-
Public Works	95	131	96	-	83	387	470
Community Services	33	38	41	-	10	-	-
Conservation	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-
Operating grants and contributions	19,299	18,075	12,346	6,206	8,326	9,739	7,444
Capital grants and contributions	3,349	3,349	3,349	9,076	-	1,309	1,336
<b>Total governmental activities revenues</b>	<b>\$ 26,030</b>	<b>\$ 24,907</b>	<b>\$ 19,064</b>	<b>\$ 18,588</b>	<b>\$ 14,015</b>	<b>\$ 13,483</b>	<b>\$ 10,573</b>
<b>Business-Type Activities</b>							
Charges for services							
Sewer	195	183	102	104	110	101	95
Operating grants and contributions	-	-	-	-	-	-	-
Capital grants and contributions	-	-	-	-	-	-	-
<b>Total business-type activities revenues</b>	<b>\$ 195</b>	<b>\$ 183</b>	<b>\$ 102</b>	<b>\$ 104</b>	<b>\$ 110</b>	<b>\$ 101</b>	<b>\$ 95</b>
<b>Total primary government revenues</b>	<b>\$ 26,224</b>	<b>\$ 25,090</b>	<b>\$ 19,167</b>	<b>\$ 18,691</b>	<b>\$ 14,124</b>	<b>\$ 13,585</b>	<b>\$ 10,667</b>



**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN NET ASSETS**  
**LAST NINE FISCAL YEARS**  
 (accrual basis of accounting)  
 (in thousands)

**Exhibit X-2**

<u>2004</u>	<u>2003</u>
5,673	4,882
1,901	1,445
15,578	14,738
5,113	5,373
1,117	823
7,639	657
1,365	1,804
<u>\$ 38,386</u>	<u>\$ 29,720</u>

285	282
<u>\$ 38,672</u>	<u>\$ 30,002</u>

709	629
-	-
-	415
548	-
-	-
-	-
-	-
-	-
5,913	7,639
1,162	911
<u>\$ 8,331</u>	<u>\$ 9,595</u>

97	101
-	-
-	-
<u>\$ 97</u>	<u>\$ 101</u>
<u>\$ 8,428</u>	<u>\$ 9,696</u>

**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN NET ASSETS**  
**LAST NINE FISCAL YEARS**  
 (accrual basis of accounting)  
 (in thousands)

**Exhibit X-2**

	Fiscal Year						
	2011	2010	2009	2008	2007	2006	2005
Net (expense)/revenue							
Governmental activities	(36,211)	(34,611)	(34,858)	(33,162)	(20,978)	(23,092)	(30,317)
Business-type activities	(245)	(231)	(260)	(203)	(207)	(205)	(202)
Total primary government net expense	<u>\$ (36,456)</u>	<u>\$ (34,842)</u>	<u>\$ (35,117)</u>	<u>\$ (33,365)</u>	<u>\$ (21,185)</u>	<u>\$ (23,297)</u>	<u>\$ (30,519)</u>
<b>General Revenues and Other Changes in Net Assets</b>							
<b>Governmental Activities</b>							
Taxes							
Ad Valorem (property) taxes	22,516	21,942	19,744	15,012	15,475	8,699	8,179
Sales and use taxes	10,674	10,302	9,838	10,976	10,702	15,185	12,322
Other	2,813	2,697	2,946	2,708	-	2,675	5,806
Unrestricted grants and contributions	-	112	112	9,072	4,786	5,480	2,007
Interest and investment earnings	84	150	155	717	1,505	1,727	1,361
Miscellaneous	799	2,380	346	744	1,756	2,421	2,423
Total governmental activities gen revenues	<u>\$ 36,886</u>	<u>\$ 37,583</u>	<u>\$ 33,141</u>	<u>\$ 39,227</u>	<u>\$ 34,225</u>	<u>\$ 36,187</u>	<u>\$ 32,099</u>
Business-Type Activities	-	-	-	-	-	-	-
Total primary governmental gen revenues	<u>\$ 36,886</u>	<u>\$ 37,583</u>	<u>\$ 33,141</u>	<u>\$ 39,227</u>	<u>\$ 34,225</u>	<u>\$ 36,187</u>	<u>\$ 32,099</u>
<b>Change in net assets</b>							
Governmental activities	674	2,972	(1,717)	6,065	13,247	13,095	1,782
Business-type activities	(245)	(231)	(260)	(203)	(207)	(205)	(202)
Total primary government net expense	<u>\$ 429</u>	<u>\$ 2,741</u>	<u>\$ (1,976)</u>	<u>\$ 5,862</u>	<u>\$ 13,040</u>	<u>\$ 12,890</u>	<u>\$ 1,579</u>

Source: Audited Comprehensive annual Financial Reports

\* Information available for nine years

**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN NET ASSETS**  
**LAST NINE FISCAL YEARS**  
 (accrual basis of accounting)  
 (in thousands)

**Exhibit X-2**

<u>2004</u>	<u>2003</u>
(30,055)	(20,125)
<u>(189)</u>	<u>(181)</u>
<u><u>\$ (30,244)</u></u>	<u><u>\$ (20,306)</u></u>

8,631	8,268
11,369	10,746
-	-
6,903	7,076
-	-
<u>953</u>	<u>37</u>
<u><u>\$ 27,856</u></u>	<u><u>\$ 26,127</u></u>

-	-
<u><u>\$ 27,856</u></u>	<u><u>\$ 26,127</u></u>

(2,199)	6,001
<u>(189)</u>	<u>(181)</u>
<u><u>\$ (2,388)</u></u>	<u><u>\$ 5,820</u></u>



**LAFOURCHE PARISH GOVERNMENT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-3**

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>GENERAL FUND</b>										
Reserved*	63	465	454	920	-	-	-	-	454	245
Unreserved	989	1,158	1,861	2,093	3,087	4,479	3,066	3,574	3,559	3,765
<b>Total</b>	<b>\$ 1,051</b>	<b>\$ 1,624</b>	<b>\$ 2,314</b>	<b>\$ 3,013</b>	<b>\$ 3,087</b>	<b>\$ 4,479</b>	<b>\$ 3,066</b>	<b>\$ 3,574</b>	<b>\$ 4,013</b>	<b>\$ 4,010</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>										
Reserved*	40,203	7,388	12,860	14,675	11,392	15,499	20,055	6,386	6,913	9,496
Reported In Special Revenue Funds	5,711	36,115	35,530	32,199	25,206	24,591	17,878	26,956	29,317	28,436
<b>Total</b>	<b>\$ 45,914</b>	<b>\$ 43,503</b>	<b>\$ 48,389</b>	<b>\$ 46,874</b>	<b>\$ 36,598</b>	<b>\$ 40,090</b>	<b>\$ 37,933</b>	<b>\$ 33,342</b>	<b>\$ 36,230</b>	<b>\$ 37,932</b>

\*Includes Prepaid Insurance, Capital Projects, and Debt Service Funds  
All fund balances in Debt Service Funds are reserved to pay future debt service

Source Audited Comprehensive annual Financial Reports

**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-4**

	Fiscal Year						
	2011	2010	2009	2008	2007	2006	2005
<b>REVENUES</b>							
Taxes	36,003	34,941	32,528	28,695	28,915	27,061	22,667
Federal Grants	11,277	12,733	8,872	12,503	4,289	10,251	5,903
State Funds	10,127	6,981	5,815	9,573	7,863	5,571	8,264
Local Revenues	1,202	1,608	1,254	830	961	706	224
Charges for Services	2,356	2,203	2,223	2,195	2,066	1,704	1,219
Fines and Forfeitures	1,068	1,321	1,171	1,110	885	710	532
Investment	84	150	155	717	1,505	1,727	1,361
Miscellaneous	799	2,554	519	1,904	1,756	2,421	3,021
<b>Total Revenues</b>	<b>\$ 62,916</b>	<b>\$ 62,491</b>	<b>\$ 52,537</b>	<b>\$ 57,527</b>	<b>\$ 48,239</b>	<b>\$ 50,150</b>	<b>\$ 43,192</b>
<b>EXPENDITURES</b>							
General Government	8,261	8,240	7,642	6,961	5,417	5,009	8,475
Public Safety	3,585	2,582	1,925	1,777	1,339	1,372	1,584
Public Works	21,304	21,876	23,038	27,901	18,087	16,611	20,145
Community Services	10,220	13,065	8,191	6,430	6,210	5,363	4,386
Culture and Recreation	5,042	4,243	3,599	1,779	1,300	1,786	780
Transportation	-	-	-	-	-	-	-
Debt Service							
Principal	2,685	2,580	2,485	3,965	7,183	3,955	4,356
Interest	1,447	1,552	1,659	1,643	1,671	1,839	2,067
Capital Outlay	8,533	13,548	15,039	6,868	11,867	16,109	14,817
<b>Total Expenditures</b>	<b>\$ 61,077</b>	<b>\$ 67,686</b>	<b>\$ 63,577</b>	<b>\$ 57,326</b>	<b>\$ 53,072</b>	<b>\$ 52,043</b>	<b>\$ 56,609</b>
<b>Excess (Deficiency) of revenues over (under) expenditures</b>	<b>\$ 1,839</b>	<b>\$ (5,195)</b>	<b>\$ (11,040)</b>	<b>\$ 202</b>	<b>\$ (4,833)</b>	<b>\$ (1,893)</b>	<b>\$ (13,417)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Issuance of long term debt	-	-	-	10,000	-	-	-
Proceeds from Federal Loan	-	-	-	-	-	5,462	-
Certificate of indebtedness proceeds	-	-	-	-	9,650	-	17,500
Payments to Refunded Bond Escrow	-	-	-	-	(9,317)	-	-
Premium on Refunded Bonds	-	-	-	-	(333)	-	-
Issuance costs	-	-	-	-	(55)	-	-
Refunding of Bonds	-	-	-	-	-	-	-
Operating Transfers In	18,152	19,518	24,412	17,869	31,052	30,845	21,506
Operating Transfers Out	(18,152)	(19,518)	(24,412)	(17,869)	(31,052)	(30,845)	(21,506)
Proceeds from capital lease	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ (55)</b>	<b>\$ 5,462</b>	<b>\$ 17,500</b>
<b>Net change in fund balances</b>	<b>\$ 1,839</b>	<b>\$ (5,195)</b>	<b>\$ (11,040)</b>	<b>\$ 10,202</b>	<b>\$ (4,888)</b>	<b>\$ 3,569</b>	<b>\$ 4,083</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>7.9%</b>	<b>7.6%</b>	<b>8.5%</b>	<b>11.1%</b>	<b>21.5%</b>	<b>16.1%</b>	<b>15.4%</b>

Source: Audited Comprehensive annual Financial Reports

**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-4**

<u>2004</u>	<u>2003</u>	<u>2002</u>
19,736	18,997	-
4,710	4,929	5,076
6,265	7,663	5,112
-	-	38
2,432	2,144	2,185
682	598	603
409	398	783
1,688	975	1,360
<u>\$ 35,922</u>	<u>\$ 35,705</u>	<u>\$ 15,156</u>
5,507	4,965	4,499
1,901	1,445	1,265
15,578	18,216	17,971
5,113	5,373	5,820
1,117	823	501
-	-	0
4,486	3,938	6,011
1,655	1,747	2,176
4,629	910	147
<u>\$ 39,996</u>	<u>\$ 37,417</u>	<u>\$ 38,391</u>
<u>\$ (4,074)</u>	<u>\$ (1,712)</u>	<u>\$ (23,234)</u>
-	-	-
-	-	-
2,000	10,000	1,990
-	-	-
-	-	-
-	(10,000)	-
(1,250)	-	-
15,436	17,910	9,314
(15,436)	(17,910)	(9,314)
-	-	-
<u>\$ 750</u>	<u>\$ -</u>	<u>\$ 1,990</u>
<u>\$ (3,324)</u>	<u>\$ (1,712)</u>	<u>\$ (21,244)</u>
17.4%	15.6%	21.4%

**LAFOURCHE PARISH GOVERNMENT**  
**TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-5**

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Taxes</b>										
Ad Valorem taxes	22,516	21,942	19,744	15,012	15,475	9,201	8,700	8,367	8,251	8,068
Sales & use taxes	10,674	10,302	9,838	10,976	10,702	15,185	12,322	11,294	10,711	10,794
Other	2,813	2,997	2,946	2,708	2,737	2,675	1,646	75	35	47
<b>Total</b>	<b>\$ 36,003</b>	<b>\$ 34,941</b>	<b>\$ 32,528</b>	<b>\$ 28,695</b>	<b>\$ 28,915</b>	<b>\$ 27,061</b>	<b>\$ 22,667</b>	<b>\$ 19,736</b>	<b>\$ 18,997</b>	<b>\$ 18,909</b>

Source: Audited Comprehensive annual Financial Reports



**LAFOURCHE PARISH GOVERNMENT**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF PROPERTY**  
**LAST TEN YEARS**  
(unaudited)  
(in thousands)

**Exhibit X-6**

Year	Real Estate		Merchandise	Oil & Gas & Bank Stock	Public Service	Watercraft	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Total Assesd Value to Total Estimated Actual Value*
	Exempt	Non- Exempt								
2011	\$165,588	\$188,768	\$86,966	\$139,370	\$86,121	\$247,873	\$914,686	29 04	\$7,049,437	12 98%
2010	\$166,192	\$179,555	\$87,583	\$134,180	\$81,495	\$251,167	\$900,173	29 04	\$6,936,317	12 98%
2009	\$164,030	\$165,775	\$86,252	\$124,176	\$79,544	\$194,004	\$813,782	29 04	\$6,312,445	12 89%
2008	161,085	153,844	82,788	118,165	78,649	171,140	765,672	20 94	5,944,512	12 88%
2007	149,913	118,953	74,474	99,575	76,323	139,192	658,431	22 08	5,082,231	12 96%
2006	147,279	113,252	63,483	80,408	75,965	127,600	607,987	21 68	4,719,110	12 88%
2005	144,179	106,520	60,368	77,081	75,709	114,955	578,812	21 68	4,492,517	12 88%
2004	141,480	100,780	60,108	81,779	73,267	119,780	577,193	21 68	4,460,111	12 94%
2003	132,432	78,666	57,678	75,527	69,283	111,943	525,529	23 92	4,022,431	13 06%
2002	129,306	75,157	54,707	76,800	69,786	103,385	508,943	23 92	3,888,400	13 09%

Note \*Residential properties are assessed at 10% of fair market value, other property excluding land are to be assessed at 15%, and public service peroperties excluding land are to be assessed at 25% of fair market value

Source Lafourche Parish Assessor's Office

**LAFOURCHE PARISH GOVERNMENT**  
**PROPERTY TAX RATES**  
**DIRECT AND OVERLAPPING GOVERNMENTS\***  
**LAST TEN YEARS**  
(unaudited)

**Exhibit X-7**

Year	Pansh Direct Operating Millage**	Overlapping Rates			Direct Special Districts Millage***	Total Direct & Overlapping Rates	Total Pansh Direct Millage
		Pansh Operating Millage*	School Millage	Special Districts Millage*			
2011	10 21	18 83	43 30	18 07	41 64	132 05	29 04
2010	10 21	18 83	43 30	18 07	40 64	131 05	29 04
2009	10 21	18 83	43 30	17 93	39 64	129 91	29 04
2008	9 09	11 85	43 30	24 21	43 22	131 67	20 94
2007	9 54	12 54	43 30	22 71	40 96	129 05	22 08
2006	9 54	12 14	43 30	24 63	39 96	129 57	21 68
2005	9 54	12 14	43 30	24 63	39 53	129 14	21 68
2004	9 54	12 14	43 30	24 40	37 99	127 37	21 68
2003	10 53	13 39	43 60	25 50	42 05	135 07	23 92
2002	10 53	13 39	43 60	25 50	40 05	133 07	23 92

~ Not included are the following Bayou Blue Fire District, Central Lafourche Ambulance, Drainage District 1, Drainage District 5, Fire District 1, Fire District 2, Fire District 4, Fire District 5, Fire District 6, Fire District 7, Fire District 8-C, Fire District 9, Fire T&L #6, Forestry Tax 08/AC, Hospital District 2, LTC Fee, North Lafourche Levee LB, North Lafourche Levee RB, Recreation District 1, Recreation District 2, Recreation District 8, Recreation District 11, and South Lafourche Levee RB These represent isolated areas that affect less than a majority of Parish residents

\* In 2009, the millage dedicated to libraries was transferred from the separate special districts millage to parish operating millage due to the consolidation of Lafourche Parish Library operations and Parish operations

\*\* Parish Direct Operating Millage consists of Criminal, Parish Council, Road District #1, and Special Service #1 millage totals

\*\*\* Direct Special Districts Millage consists of Bayou Lafourche Fresh Water, Fire District 3, Greater Lafourche Port, Hospital District 1, Lafourche Ambulance, South Lafourche Levee, Special Education District, Veterans District, and Water District #1 millage totals

Source Lafourche Parish Assessor's Office

**LAFOURCHE PARISH GOVERNMENT**  
**PRINCIPAL PROPERTY TAX PAYERS**  
**CURRENT YEAR AND TEN YEARS AGO**  
(unaudited)  
(in thousands)

**Exhibit X-8**

Taxpayer	2011			2002		
	Assed Valuation	Rank	Percentage of Total Assed Valuation	Assed Valuation	Rank	Percentage of Total Assed Valuation
Hornbeck Offshore Services	22,447	1	2.45%			
Mars Oil Pipeline Company	16,307	2	1.78%	10,854	3	2.13%
Chevron/Texaco Exploration	15,692	3	1.72%	7,152	8	1.41%
Loop LLC	15,540	4	1.70%	9,984	4	1.96%
Discovery Gas Distribution, LLC	14,837	5	1.62%	6,416	9	1.26%
Nautical Solutions, LLC	13,275	6	2.45%			
Chouest Offshore Service Vessel	12,842	7	1.40%	24,823	1	4.88%
Nautical Ventures LLC	10,999	8	1.20%			
Seacore Offshore, LLC	10,982	9	1.20%			
Entergy Louisiana, LLC	11,749	10	1.28%	9,854	6	1.94%
Alpha Marine Services, LLC				12,732	2	2.50%
LOCAP, Inc				9,317	5	1.83%
Hibernia National Bank				9,589	7	1.88%
Lafourche Telephone Co., Inc				5,680	10	1.12%
	<u>\$ 144,670</u>		<u>28.43%</u>	<u>\$ 106,401</u>		<u>20.91%</u>

Source: Lafourche Parish Assessor's Office

**LAFOURCHE PARISH GOVERNMENT**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN YEARS**  
(unaudited)

**Exhibit X-9**

Fiscal Year Ended December 31	Collection Year Ended December 31	Total Tax Levy *	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Collections	Percent of Levy		Total Tax Collections	Percent of Levy
2011	2012	\$ 93,761,288 82	\$ 9,862,105 00	10 5%	-	\$ 9,862,105 00	10 5%
2010	2011	90,947,583 60	89,076,665 78	97 9%	-	89,076,665 78	97 9%
2009	2010	80,445,297 79	79,414,246 69	98 7%	(19,228 70)	79,395,017 99	98 7%
2008	2009	74,817,210 18	73,875,709 76	98 7%	6,049 99	73,881,759 75	98 7%
2007	2008	62,397,989 42	61,585,157 92	98 7%	271,286 43	61,856,444 35	99 1%
2006	2007	56,751,181 85	56,078,475 45	98 8%	39,191 31	56,117,667	98 9%
2005	2006	53,288,788 67	52,430,173 55	98 4%	78,039 39	52,508,213	98 5%
2004	2005	52,709,127 99	51,621,549 63	97 9%	183,470 24	51,805,020	98 3%
2003	2004	50,347,900 54	49,707,404 67	98 7%	59,769 44	49,767,174	98 8%
2002	2003	47,637,384 07	46,924,608 04	98 5%	235,877 36	47,160,485	99 0%

\* "Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors or delayed homestead exemptions.

Source: Lafourche Parish Tax Collector

**LAFOURCHE PARISH GOVERNMENT**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
(in thousands, except per capita amount)  
(unaudited)

**Exhibit X-10**

Year	Public Improvement Bonds	Special Assessment Bonds	Lease- Purchase Agreements	Other Payable	Total Primary Government (1)	Percentage of Personal Income (2)	Per Capita (2)
2011	\$ 30,855	\$ -	\$ -	\$ 5,462	\$ 36,317	N/A	\$ 377
2010	33,540	-	-	5,462	39,002	0.95%	405
2009	36,120	-	-	5,462	41,582	1.05%	441
2008	38,605	-	-	5,462	44,067	1.17%	473
2007	32,570	-	75	5,462	38,107	1.10%	411
2006	39,415	-	147	5,462	45,024	1.50%	481
2005	44,065	-	216	-	44,281	1.71%	480
2004	30,905	16	282	-	31,203	1.26%	339
2003	34,610	56	-	-	34,666	1.44%	379
2002	38,405	97	8	-	38,509	1.65%	424

**Note** Details regarding the Parish's outstanding debt can be found in the notes to the financial statements

**Source** (1) Long-term debt note disclosures, Audited Comprehensive Annual Financial Reports  
(2) See the Schedule of Demographic and Economic Statistics for personal income and population data

N/A = not available

**LAFOURCHE PARISH GOVERNMENT**  
**DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT**  
**AS OF DECEMBER 31, 2011**  
(unaudited)

**Exhibit X-11**

<u>Junsdiction</u>	<u>Bonds Payable Outstanding Balance</u>	<u>Community Distater Loan</u>	<u>Percentage Applicable To Government</u>	<u>Amount Applicable To Government</u>
<b>Direct:</b>				
Lafourche Parish Government	30,855,000	5,462,053	100%	36,317,053
<b>Overlapping and Underlying</b>				
Lafourche Parish Hospital Service				
District No 1	2,295,000 (1)	4,995,092	100%	7,290,092
Recreation District No 2	275,000	-	100%	275,000
Veterans Memorial District	260,000	-	100%	260,000
Fire Protection District NO 1	156,000	-	100%	156,000
Fire Protection District NO 6	70,000	-	100%	70,000
Lafourche Parish School Board	86,490,000 (2)	-	100%	86,490,000
<b>Total Overlapping and Underlying debt</b>	<b>\$ 89,546,000</b>	<b>\$ 4,995,092</b>		<b>\$ 94,541,092</b>
<b>Total Debt</b>	<b>\$ 120,401,000</b>	<b>\$ 10,457,145</b>		<b>\$ 130,858,145</b>

2011 Population 96,380

Per Capita \$ 1,357.73

(1) Overlapping debt of the Hospital Service District No 1 is based on the debt outstanding at September 31, 2011

(2) Overlapping debt of the Lafourche Parish School Board is based on the debt outstanding at June 30, 2011

Source Other than those noted above as (1) or (2), December 31 2011 Annual Reports of the respective entities listed

**LAFOURCHE PARISH GOVERNMENT**  
**LEGAL DEBT MARGIN INFORMATION**  
**LAST TEN FISCAL YEARS**  
(unaudited)  
(in thousands)

**Exhibit X-12**

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Debt Limit	91,469	90,017	81,378	76,567	65,843	60,799	57,881	57,719	52,553	50,894
Total net debt related to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>\$91,469</u>	<u>\$90,017</u>	<u>\$81,378</u>	<u>\$76,567</u>	<u>\$65,843</u>	<u>\$60,799</u>	<u>\$57,881</u>	<u>\$57,719</u>	<u>\$52,553</u>	<u>\$50,894</u>
Total net debt related to limit as a percent of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

**Legal Debt Margin Calculation for Fiscal Year 2011**

Assessed Value	\$749,098
Add back exempt real property	<u>\$165,588</u>
Total assessed value	\$914,686
Debt Limit (10% of total assessed value)	\$91,469
Debt applicable to limit	
General obligation bonds	\$30,855,000
Less Amount set aside for repayment of general obligation bonds	<u>\$0</u>
Total net debt applicable to limit	\$30,855,000
Legal debt margin	-\$30,763,531

**Note** Under state finance law, the Lafourche Parish Government's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds. As of the current fiscal year, the parish did not have any outstanding general obligation debt.

**Source** Lafourche Parish Assessor's Office

**LAFOURCHE PARISH GOVERNMENT**  
**PLEDGED-REVENUE COVERAGE**  
**LAST TEN FISCAL YEARS**  
(unaudited)

**Exhibit X-13**

Fiscal Year	Special Assessment Collections	Debt Service			Coverage
		Principal	Interest	Total	
2011	\$ -	\$ -	\$ -	\$ -	0%
2010	-	-	-	-	0%
2009	-	-	-	-	0%
2008	-	-	-	-	0%
2007	-	-	-	-	0%
2006	-	-	-	-	0%
2005	-	15,544	984	16,528	0%
2004	-	40,511	3,504	44,015	0%
2003	-	40,517	5,750	46,267	0%
2002	-	66,142	9,830	75,972	0%

Source Non-Major Debt Service Funds - Special Assessment, Combining  
Statement of Revenue, Expenditures and Changes in Fund Balance



**LAFOURCHE PARISH GOVERNMENT**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN CALENDAR YEARS**  
(unaudited)

**Exhibit X-14**

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (1)</u>	<u>Per Capita Personal Income (1)</u>	<u>Median Age (3)</u>	<u>Public School Enrollment (2)</u>	<u>Unemployment Rate (1)</u>
2011	96,380	N/A	N/A	35 3	15,693	4 30%
2010	96,318	\$ 4,108,231,000	\$ 42,625	36 5	15,023	4 80%
2009	94,302	\$ 3,953,819,000	\$ 42,205	37 0	14,629	4 60%
2008	93,083	\$ 3,761,199,000	\$ 40,203	36 6	14,822	3 30%
2007	92,713	\$ 3,456,901,000	\$ 37,257	36 0	14,875	2 70%
2006	93,554	\$ 3,008,764,000	\$ 32,161	35 7	14,836	2 80%
2005	92,179	\$ 2,594,976,000	\$ 28,151	36 3	14,841	5 60%
2004	91,955	\$ 2,469,465,000	\$ 26,855	34 1	14,901	4 60%
2003	91,440	\$ 2,404,545,000	\$ 26 296	34 1	15,160	4 70%
2002	90,773	\$ 2,327,766,000	\$ 25,644	34 1	15,274	4 50%

Source (1) Louisiana Works, Bureau of Economic Analysis  
(2) Lafourche Parish School Board, Louisiana School Tree  
(3) US Census Bureau

N/A - Data was not available at the time the report was published

**LAFOURCHE PARISH GOVERNMENT**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND SIX YEARS PRIOR**  
(unaudited)

**Exhibit X-15**

Employer	2011			2005*		
	Rank	Employees	Industry	Rank	Employees	Industry
Thibodaux Regional Medical Ctr	1	1000-4999	Hospital	2	500-999	Hospital
John Deere	2	500-999	Farm Machinery/Equipment	9	250-499	Machinery/Equipment
Nicholls State University	3	500-999	Schools - University	1	1000-4999	Schools - University
Walmart Supercenter	4	500-999	Department Store	3	500-999	Department Store
Bollinger Shipyards Inc	5	500-999	Ship Building and Repairing	4	500-999	Ship Building and Repairing
Crosby Tugs LLC	6	500-999	Boat Rental & Charter	7	500-999	Boat Rental & Charter
Lafourche Arc	7	500-999	Sitting Services			
International Construction Group	8	500-999	General Contractor			
GIS (Grande Isle Shipyard) Inc	9	250-499	Welding	8	250-499	Welding
C-Port	10	250-499	Oil Field Service	6	250-499	Oil Field Service
Cane Machinery & Engineering				5	500-999	Machinery/Equipment
St Anne General Hospital Home				10	250-499	Hospital

\*Information only available from the past seven years

Source Louisiana Works, Department of Labor

N/A = not available

**LAFOURCHE PARISH GOVERNMENT**  
**FULL-TIME EQUIVALENT PARISH EMPLOYEES**  
**LAST TEN FISCAL YEARS**  
(unaudited)

**Exhibit X-16**

	Full-time Equivalent Employees Allotted in Annual Budget									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b><u>General Fund</u></b>										
Legislative	14	13	14	12	12	12	12	11	11	12
City Court	3	2	2	3	2	2	2	2	2	2
17Th Judicial District Court	8	9	9	8	9	9	8	8	7	7
Court Reporters	6	7	7	8	7	7	6	6	6	6
District Attorney	41	48	46	39	42	41	35	42	35	33
Registrar Of Voters	6	6	6	5	6	6	6	5	5	6
Finance	9	8	8	9	9	9	9	9	9	10
Executive	5	5	6	5	6	5	7	6	0	0
Information Technology	4	3	2	2	3	2	0	0	0	0
Purchasing	1	2	2	2	2	2	2	1	0	0
Risk Management	1	1	1	2	2	2	3	0	0	0
Human Resources	6	6	6	5	4	4	3	5	5	5
Civil Service	2	2	2	2	1	1	1	1	0	0
Planning	12	9	9	6	6	6	5	5	5	5
911	1	1	1	1	1	1	1	1	1	1
Coroner	6	7	6	7	5	4	4	4	4	4
Civil Defense	0	0	0	0	0	0	0	2	2	2
EMT's	0	0	0	0	0	0	0	0	1	3
Justice of the Peace/Constables	8	8	8	8	8	8	8	8	8	8
Public Works	9	17	15	8	16	6	5	4	3	3
Community Services	2	3	3	2	2	2	2	4	1	6
South Lafourche Airport	0	0	0	0	0	0	0	0	0	0
Economic Development	2	2	2	2	2	2	2	2	0	0
<b><u>Special Revenue</u></b>										
Animal Control	4	3	3	3	3	3	0	0	0	0
Building And Maintenance	15	14	12	11	17	16	15	13	8	8
Roads	83	81	77	72	77	81	83	76	74	73
Drainage	82	90	88	66	83	79	79	81	63	57
Road Sales Tax District 2	0	0	0	0	0	0	0	0	0	1
Solid Waste	5	9	9	7	7	7	9	6	6	6
Health Unit	10	9	9	9	10	10	8	6	6	5
Recreation	2	2	2	3	2	2	2	2	2	2
Criminal Court	5	7	7	6	5	5	3	5	5	5
Special District #1	5	3	3	1	3	2	0	0	3	3
Drug Court	11	11	11	10	10	8	7	8	5	4
Office Of Emergency Preparedness	17	3	3	3	3	2	2	0	0	0
IV-D	10	9	9	10	7	7	7	7	6	2
Health Activity	1	1	1	1	1	1	0	0	0	0
Head Start	78	76	77	88	84	87	70	76	87	80
CACFP	1	2	2	2	2	3	0	5	2	3
Office of Community Action	0	0	0	0	0	0	5	0	0	0
Weatherization	9	0	0	0	0	4	0	1	1	1
LIHEAP	1	0	0	0	0	3	0	4	1	5
Workers' Compensation	1	1	1	0	2	3	0	2	1	1
CSBG	9	7	10	5	6	6	0	7	5	6
CZM	2	2	2	2	3	3	2	1	2	2
Library*	62	57	-	-	-	-	-	-	-	-
	<b>559</b>	<b>544</b>	<b>481</b>	<b>433</b>	<b>470</b>	<b>463</b>	<b>413</b>	<b>426</b>	<b>382</b>	<b>377</b>

Source Lafourche Parish Government Personnel Summary

\*Prior to fiscal year 2010, the Library Board of Control completed an annual audit independent from Lafourche Parish Government

**LAFOURCHE PARISH GOVERNMENT**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
(unaudited)

**Exhibit X-17**

<b><u>FUNCTION</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>2007</u></b>	<b><u>2006</u></b>	<b><u>2005</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>	<b><u>2002</u></b>
<b>Roads &amp; Bridges</b>										
Number of Public Streets	1437	1435	1425	1419	1404	1388	1369	1354	1333	1315
Bridges	43	43	43	43	43	43	43	43	43	42
<b>Drainage</b>										
Drainage Systems	75	75	75	75	75	75	75	72	72	71
Drainage Pumps	75	75	75	75	75	75	75	72	72	71
<b>Street Lights</b>										
Caution Lights	9	4	4	4	4	4	4	4	4	4
<b>Recreation</b>										
Parks	9	9	9	9	9	9	9	9	9	9
Walking Trails	9	9	9	8	8	9	9	9	9	9

Source: Lafourche Parish Government - respective departments

**LAFOURCHE PARISH GOVERNMENT**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**  
(unaudited)

**Exhibit X-18**

<b>FUNCTION</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>
<b>Roads &amp; Bridges</b>										
Potholes Repaired	53	384	378	300	n/a	n/a	n/a	n/a	n/a	n/a
Signs Repaired/Installed	887	810	758	858	667	768	867	n/a	n/a	n/a
Speed Bumps Installed	23	61	3	5	7	n/a	n/a	n/a	n/a	n/a
<b>Drainage</b>										
Culverts Installed	99	80	174	316	467	15	n/a	n/a	n/a	n/a
<b>Solid Waste</b>										
Average Number of Households Serviced	30,800	30,800	30,650	30,465	30,465	29,650	28,250	27,759	27,100	26,575
<b>Animal Shelter*</b>										
Impounded Animals	3360	3267	3781	3328	2870	408	*	*	*	*
Adoptions	139	196	330	360	410	77	*	*	*	*
<b>Recreation</b>										
Summer Programs	8	8	6	6	7	6	7	7	7	7

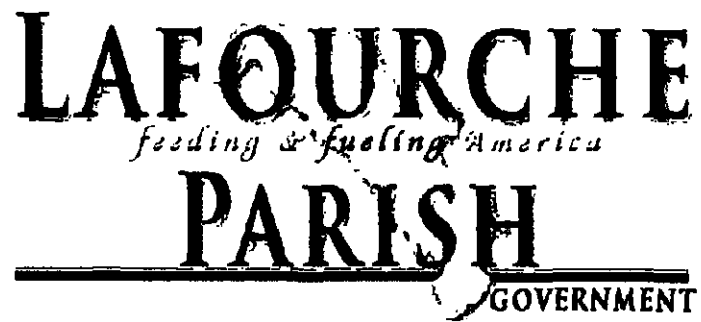
Source: Lafourche Parish Government - respective departments

n/a = Information not available

\* Lafourche Parish Animal Shelter opened in 2006



# Single Audit Section







**LAFOURCHE PARISH GOVERNMENT**

**Reports on Compliance and Internal Control**

**December 31, 2011**





# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the President and Members of the  
Lafourche Parish Council  
Thibodaux, LA

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafourche Parish Government (the "Parish"), as of and for the year ended December 31, 2011, which collectively comprise the basic financial statements and have issued our report thereon dated June 26, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### ***Internal Control over Financial Reporting***

In planning and performing our audit, we considered the Parish's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for expressing an opinion on the effectiveness of the Parish's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

To the President and Members of the  
Lafourche Parish Council  
Page 2 of 2

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses, as defined above. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

#### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

However, we noted certain matters that we reported to management in a separate letter dated June 26, 2012.

This report is intended solely for the information and use of the management of the Parish, the Legislative Auditor of the State of Louisiana, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Stagni & Company*

Thibodaux, Louisiana  
June 26, 2012



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STAGNI & COMPANY, LLC

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# STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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## **REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the President and Members of the  
Lafourche Parish Council  
Thibodaux, Louisiana

### ***Compliance***

We have audited the compliance of the Lafourche Parish Government (the Parish) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material on each of its major federal programs as of and for the year ended December 31, 2011. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Current Year Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Parish's management. Our responsibility is to express an opinion on the Parish's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination on the Parish's compliance with those requirements.

In our opinion the Parish complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2011.

To the President and Members of  
Lafourche Parish Council  
Page 2

The results of our auditing procedures disclosed no instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133.

### ***Internal Control over Compliance***

The management of the Parish is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Parish's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses* as defined above.

Responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the responses and, accordingly, we express no opinion on the responses.



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STAGNI & COMPANY, LLC

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To the President and Members of  
Lafourche Parish Council  
Page 3

This report is intended solely for the information and use of management, federal awarding agencies and pass-through entities, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Stagni & Company*

Thibodaux, Louisiana  
June 26, 2012



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STAGNI & COMPANY, LLC

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**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
December 31, 2011

	FUND	CFDA	Federal Expenditures
<b>FEDERAL GRANTING AGENCY</b>			
<b>DEPARTMENT OF AGRICULTURE</b>			
LA Department of Education - Pass through payments			
Child and Adult Care Food Program	141	10 558	226,938
Child Care Food Program-Headstart	131	10 558A	193,521
Pass through Louisiana Office of Coastal Protection and Restoration			
Emergency Watershed Protection Prog - Saltwater Control Structure	001	10 923	375
Total Department of Agriculture			420,834
<b>DEPARTMENT OF COMMERCE</b>			
Department of Natural Resource - Pass through payments			
Coastal Zone Management Administration Awards	181	11 419	52,063
Total Department of Commerce			52,063
<b>DEPARTMENT OF INTERIOR</b>			
Coastal Impact Assistance Program (CIAP)	184	15 426	2,440,297 **
Total Department of Interior			2,440,297
<b>DEPARTMENT OF ENERGY</b>			
Direct Payments			
Energy Efficiency & Conservation Block Grant - ARRA	197	81 128	2,642 **
Pass through the Department of Natural Resources			
Energy Efficiency & Conservation Block Grant - ARRA	197	81 128	228,905 **
Department of Social Services - Pass through payments			
Weatherization Assistance for Low-Income Persons - ARRA	143	81 042	355,314
Weatherization Assistance for Low-Income Persons	143	81 042	24,757
Total Department of Energy			611,618
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
Pass through the Louisiana Governor's Office of Homeland Security & Emergency Preparedness			
Hazard Mitigation Grants	104	97 039	19,223 **
Hazard Mitigation Grants	001	97 039	439,118 **
			458,341
Interoperable Emergency Communications Grant Program	123	97 055	5,063
Emergency Management Performance Grants	123	97 042	37,327
Total Department of Homeland Security			500,731



**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
December 31, 2011

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Direct Payments		
Head Start	130 93 600	3,401,069
Department of Labor - Pass through payments		
Community Services Block Grant	150 93 569	296,523
Department of Social Services - Pass through payments		
Low Income Home Energy Assistance	142/144 93 568	995,863
DHH Office of Public Health Center for Community Preparedness - Pass through		
Community Readiness	123 93 069	10,088
Total Department of Health and Human Services		<u>4,703,543</u>

**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT**

Direct Payments		
HUD Recreation Grant	110 14 251	11,457
Department of Community Development, Disaster Recovery Unit -		
Pass through payments		
Community Development Block Grants/Entitlement Grants -		
Master Plan	001 14 228	578,877 **
Matthews Government Complex	001 14 228	127,593 **
Government Complex	102 14 228	1,981,973 **
Twin Oaks Drainage	001 14 228	114,568 **
Laurel Valley Road	001 14 228	58,461 **
District 1 of 12 and 2 of 12 Pump Station Improvements	001 14 228	174,344 **
Des Allemands Breakwater Bulkhead	001 14 228	169,225 **
Dugas Canal Pump Upgrade	001 14 228	210,932 **
Westside Drainage Improvement	001 14 228	150,245 **
Delta Woods Drainage Ditch	001/104 14 228	62,171 **
Raceland Agriculture Center	001 14 228	41,160 **
Highway 308 Levee/Seawall	001 14 228	20,400 **
Lockport Company Canal	001 14 228	36,445 **
Parr-Larose Pump	001 14 228	41,005 **
Affordable Housing	001 14 228	164,022 **
Disaster Recovery - Code Enforcement	001 14 228	29,593 **
Aldore	102 14 228	2,263 **
Louisiana Housing Finance Agency		
Home-Occupied Rehabilitation Program	142 14 239	157,643
Total Department of Housing and Urban Development		<u>4,132,377</u>

**DEPARTMENT OF TRANSPORTATION**

State of LA Department of Transportation and Development		
Pass through payments		
Recreational Trails Program	110 20 219	1,192
Total U S Department of Transportation		<u>1,192</u>

**TOTAL FEDERAL AWARDS**

\$ 12,862,655

\*\* tested as a major program

**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
December 31, 2011

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS:**

**Note 1 - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Primary Government of the Lafourche Parish. All federal expenditures of financial assistance received directly from federal agencies are included on the schedule, as well as expenditures of federal financial assistance passed-through other government agencies, including amounts reimbursed by state and/or local match.

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. A reconciliation of the federal expenditures to the federal revenues presented in the financial statements is outlined below:

Federal Expenditures per the Schedule of Federal Awards	\$12,862,655
Revenues from Other Sources/Matching to cover Expenses	(1,041,141)
Grant Deficit/Income to be remedied in next year	34,111
 Expenditures reflected in Prior Year, Revenues Received in 2011	 100,998
Federal Revenues per Statement (Statement E)	<u>\$ 11,956,623</u>

## LAFOURCHE PARISH GOVERNMENT

Schedule of Current Year Findings

December 31, 2011

### Section I - Summary of Auditor's Reports

#### Financial Statements

The independent auditor's report issued on the financial statements was unqualified

- Internal Control over financial reporting
  - Material Weaknesses Identified? **No**
  - Significant Deficiencies Identified? **No**
- Non-Compliance Material to Financial Statements noted? **No**

#### Federal Awards

- Internal Control over major programs
  - Material Weaknesses Identified? **No**
  - Significant Deficiencies Identified? **No**
- Type of Auditor's Report On Compliance for Major Programs **Unqualified**

Are their findings required to be reported in accordance with Circular A-133, Section 510(a)? **No**

#### Identification of Major Programs

CFDA Number(s)	Name of Federal Program (or Cluster)
15 426	Coastal Impact Assistance Program
81 128	Energy Efficiency & Conservation Block Grant
97 039	Hazard Mitigation Grants
14 288	Community Development Block Grants/Entitlement Grants

Dollar threshold used to distinguish between Type A and Type B Programs: **\$385,959**

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133? **Yes**

### Section II - Financial Statement Findings:

*No matters were reported*

### Section III Federal Award Findings and Questioned Costs

*No matters were reported*



STAGNI & COMPANY, LLC

**LAFOURCHE PARISH GOVERNMENT****STATUS OF PRIOR AUDIT FINDINGS**

For the Year Ended December 31, 2011

<b>Reference Number</b>	<b>Fiscal Year Finding Initially Occurred</b>	<b>Description of Finding</b>	<b>Corrective Action Taken (Yes, No, Partially)</b>
<i>Section I - Internal Control and Compliance Material to the Financial Statements</i>			
<b>NO FINDINGS TO FOLLOW UP</b>			
<i>Section II - Internal Control and Compliance Material to Federal Awards</i>			
<b>2010-1</b>	<b>2010</b>	<b>CFDA#81.128 - Davis Bacon / American made documentation missing</b>	<b>RESOLVED</b>
<i>Section III - Management Letter</i>			
<b>2010-2</b>	<b>2010</b>	<b>Community Services Block Grant - ARRA</b> On one of the quarterly ARRA activity reports examined, the amounts could not be tied to the supporting documentation	<b>GRANT NO LONGER EXISTS</b>
<b>2010-3</b>	<b>2010</b>	<b>Weatherization Assistance for Low-Income Persons - ARRA</b> Of a sample of 5/26 houses - missing or inaccurate information was noted	<b>GRANT NO LONGER EXISTS</b>

**LAFOURCHE PARISH GOVERNMENT  
SPECIAL ACKNOWLEDGEMENTS**

**FINANCE**

**Ryan Friedlander**  
*Finance Director*

**Renita Jackson**  
*Accountant III*

**Sonya Ockman**  
*Accountant II*  
**Payroll**

**Victoria Lovell**  
*Accountant II*  
**Audit**

**Connie Duet**  
*Accountant II*  
**Roads & Drainage**

**Brittany Ponvelle**  
*Accountant II*  
**CDBG**

**Annette Rich**  
*Accountant II*  
**Library**

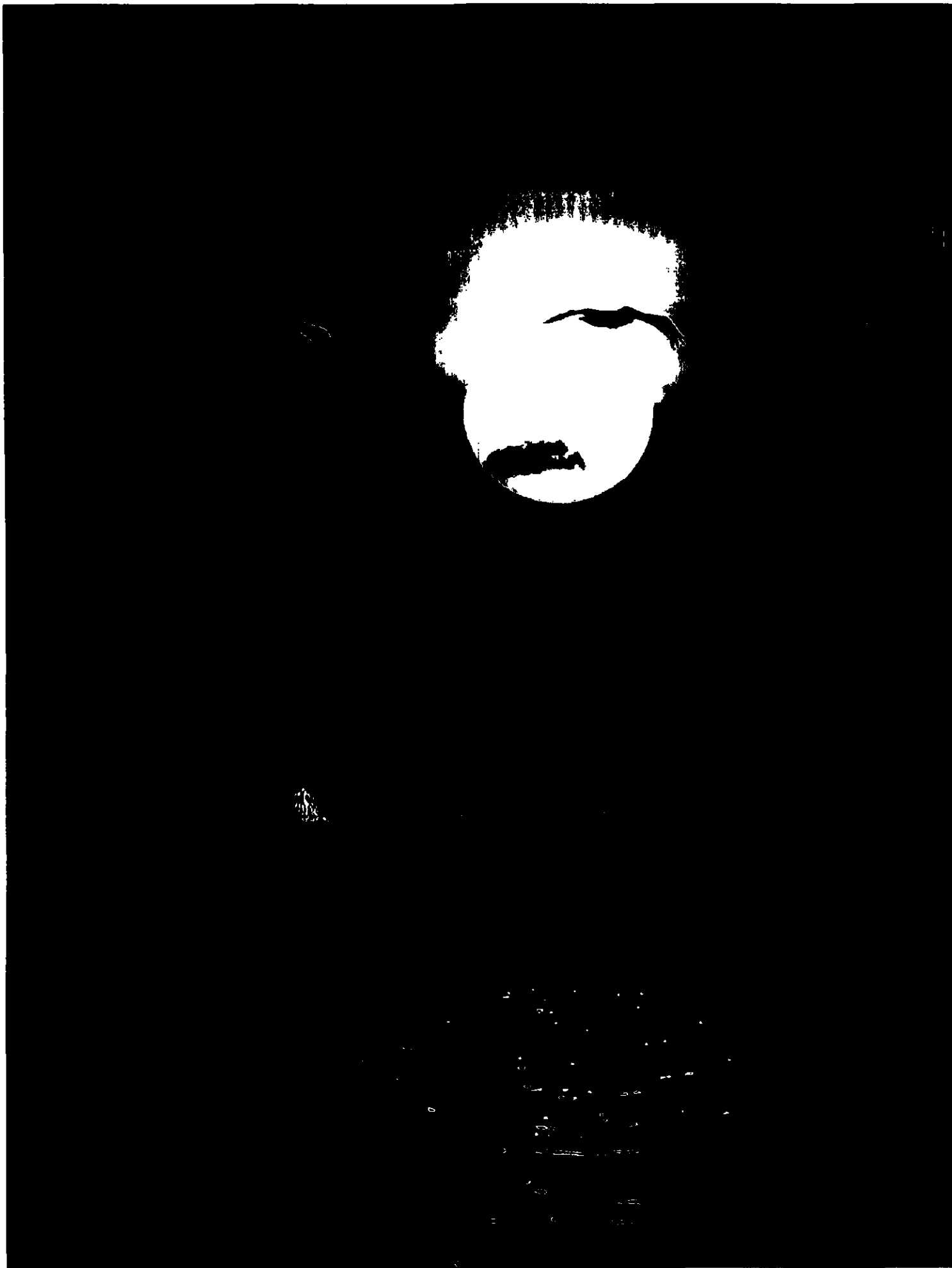
**Kathy Grabert**  
*Accounting Clerk*  
**Payables**

**Faye Morvant**  
*Accountant I*  
**Payables**

**Tara LeBlanc**  
*Purchasing Specialist II*  
**Purchasing**











## STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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June 26, 2012

To the Parish President and  
Council Members of the Lafourche Parish Government  
Thibodaux, Louisiana

In planning and performing our audit of the financial statements of the Lafourche Parish Government as of and for the year ended December 31, 2011 in accordance with auditing standards generally accepted in the United States of America, we considered the internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously reported on the internal control in our report dated June 26, 2012 and contain our report on significant deficiencies in the internal control. This letter does not affect our report dated June 26, 2012, on the financial statements of the Lafourche Parish Government.

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of your office. The findings related to compliance with applicable laws and regulations should be addressed immediately by management.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

*Stagni & Company*



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STAGNI & COMPANY, LLC

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2011-1

**AN ACCOUNTS PAYABLE SUBSIDIARY SHOULD BE RECONCILED TO THE GENERAL LEDGER PERIODICALLY**

**CONDITION:** *The Pansh staff had difficulties in providing a subsidiary of accounts payable that agreed to the general ledger*

**CONTEXT:** *There should be an accounts payable subsidiary that agrees to the "accounts payable" accounts on the general ledger. This provides management additional controls over the accuracy of its financial information.*

**CAUSE:** *The current software that the Pansh uses does not have (or the staff does not know how to obtain from the software) a report that can be obtained for an accounts payable subsidiary. The staff produces a report that has to be manually adjusted to tie to the general ledger.*

**EFFECT:** *At year end it took a great deal of time and effort to produce an accounts payable subsidiary that was correct and tied to the general ledger.*

**RECOMMENDATION:** *We recommend that the Finance Director or someone from his staff contact the software company to request that an accounts payable subsidiary be produced. The subsidiary should be reconciled to the general ledger monthly and reviewed by management.*



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STAGNI & COMPANY, LLC

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2011-2

**PROCEDURES TO PRODUCE ACCURATE CAPITAL ASSET AND CONSTRUCTION IN PROGRESS RECORDS NEEDS TO BE IMPROVED.**

**CONDITION:** *The capital asset or construction in progress workpapers on which to perform audit procedures were not received until very late in the audit (after the fieldwork was complete) We requested the information at the beginning of the audit on or around May 1<sup>st</sup>. When we did receive the workpapers, some of the information did not agree with other corroborating information for the construction in progress*

**CONTEXT:** *Workpapers need to be provided timely for all capital asset additions/deletion/adjustments and depreciation for the year and should reconcile to the general ledger Construction in progress workpapers with a beginning balance, construction costs incurred for the year, balance transferred to capital assets, and the ending balance should also be provided timely and should be reconciled to the expenditures on the general ledger Construction commitments – expenditures that have been approved and committed at year end also need to be provided timely to enable audit procedures to be performed on them*

**CAUSE:** *The reconciliation of capital assets and construction in progress was not performed periodically during the year therefore causing a monumental task at year end to reconcile and provide the required workpapers*

**EFFECT:** *Because we didn't get the workpapers until very late in the audit, there was difficulty meeting the deadline to issue the financial statements on a timely basis*

**RECOMMENDATION:** *We recommend that periodic – no less that quarterly – capital assets are reconciled to the general ledger and updated into the capital asset program in Munis We also recommend that these reports be monitored by the finance director*



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STAGNI & COMPANY, LLC

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2011-3

**PROCEDURES TO ENSURE THE ACCURACY OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) SHOULD BE IMPROVED**

**CONDITION:** *Many different accountants are responsible for providing the information to be included on the SEFA. In attempting to compile the schedule it was very difficult and time consuming when asking for the information required for the schedule. We had to make repeated attempts to obtain the information and some of the information supplied was incorrect or the accountant didn't know where to find the required information.*

**CONTEXT:** *OMB Circular A-133 requires the SEFA to report expenditures for Federal Awards according to the number and title listed in the Catalog of Federal Domestic Assistance and whether it is direct or passed thru a State Agency. We, as auditors, use the SEFA to determine which federal programs are required to be tested and what compliance requirements should have been followed.*

**CAUSE:** *Staff turnover and limited available resources have resulted in existing staff assuming additional unfamiliar duties.*

**EFFECT:** *It took many hours to compile the SEFA and ensure that all information was accurate and to obtain information for programs chosen for further testing of compliance with federal grant requirements. All necessary information was not readily available and required additional resources to be utilized to obtain the information.*

**RECOMMENDATION:** *We recommend that accountants who are responsible for each grant be properly trained and familiarize themselves with all requirements of the grant. We also recommend that the Parish assign one employee who will be responsible monitoring that the requirements are completed and that the Parish is in compliance.*



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STAGNI & COMPANY, LLC

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**LAFOURCHE PARISH GOVERNMENT**  
*Management's Corrective Action Plan*  
For the Year Ended December 31, 2011

**Section I - Internal Control and Compliance Material to the Primary Government's Basic Financial Statements.**

No findings material to the Primary Government were noted during the audit for the year ended December 31, 2011

**Section II – Internal Control and Compliance Material to Federal Awards**

**Internal Controls**

No internal control findings material to the Primary Government's major programs were noted during the audit for the year ended December 31, 2011

**Compliance**

No compliance findings material to the Primary Government's major programs were noted during the audit for the year ended December 31, 2011

**Section III – Management Letter**

**2011-1**

**AN ACCOUNTS PAYABLE SUBSIDIARY SHOULD BE RECONCILED TO THE GENERAL LEDGER PERIODICALLY**

**Auditor's Recommendation:** *We recommend that the Finance Director or someone from his staff contact the software company to request that an accounts payable subsidiary be produced. The subsidiary should be reconciled to the general ledger monthly and reviewed by management.*

**Management's Corrective Action Planned:**

*(Tyler Technologies will assist in identifying the proper accounts payable subsidiary ledger report to run so a monthly reconciliation between the subsidiary ledger to the general ledger can be performed.)*

**2011-2**

**PROCEDURES TO PRODUCE ACCURATE CAPITAL ASSET AND CONSTRUCTION IN PROGRESS RECORDS NEEDS TO BE IMPROVED.**

**Auditor's Recommendation:** *We recommend that periodic – no less than quarterly – capital assets are reconciled to the general ledger and updated into the capital asset program in Munis. We also recommend that these reports be monitored by the finance director.*

**Management's Corrective Action Planned:**

*(The Finance Department staff will meet as necessary to discuss, review, and update both fixed assets and CIP monthly. A monthly physical report with all supporting documentation will be provided to the Finance Director to review for errors and omissions.)*

**2011-3**

**PROCEDURES TO ENSURE THE ACCURACY OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) SHOULD BE IMPROVED**

**Auditor's Recommendation:** *We recommend that accountants who are responsible for each grant be properly trained and familiarize themselves with all requirements of the grant. We also recommend that the Parish assign one employee who will be responsible for monitoring that the requirements are completed and that the Parish is in compliance.*

**Management's Corrective Action Planned:**

*(A meeting with Stagni and Company will take place so all fund accountants have a thorough understanding of the dynamics for all Federal and state grants. The Finance Department will maintain a folder for each grant accompanied with a checklist to ensure all pertinent paperwork is available for review.)*